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Scanned Jun 23

Return of Private Foundation

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

and ending

A Employer Identification number

OMB No 1545-0052

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of foundation

For calendar year 2015 or tax year beginning

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.

ROBERT W HEMELGARN MEMORIAL FOUNDATION Number and street (or PO box number if mail is not delivered to street address) Room/suite 93-1216871 B Telephone number (see instructions) 4725 SOUTH HOLLADAY BLVD, #210 State ZIP code City or town UT SALT LAKE CITY 84117 Foreign postal code Foreign province/state/county Foreign country name C If exemption application is pending, check here G Check all that apply Initial return D 1. Foreign organizations, check here Initial return of a former public charity Final return Amended return 2. Foreign organizations meeting the 85% test, Address change ☐ Name change check here and attach computation X Section 501(c)(3) exempt private foundation E If private foundation status was terminated under Check type of organization section 507(b)(1)(A), check here Accounting method X Cash Fair market value of all assets at F If the foundation is in a 60-month termination end of year (from Part II, col (c), Other (specify) under section 507(b)(1)(B), check here 31,714 (Part I, column (d) must be on cash basis) line 16) ▶ \$ (d) Disbursements Part I Analysis of Revenue and Expenses (The total of (a) Revenue and (c) Adjusted net (b) Net investment for chantable amounts in columns (b), (c), and (d) may not necessarily expenses per income income purposes books equal the amounts in column (a) (see instructions)) (cash basis only) Contributions, gifts, grants, etc , received (attach schedule) 9.625 1 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 . 5a Gross rents b Net rental income or (loss) 6a Net gain or (loss) from sale of assets not on line 10 RECEIVED Gross sales price for all assets on line 6a 7 Capital gain net income (from Part IV, line 2) 8 Net short-term capital gain MAY 3 1 2016 Income modifications 10a Gross sales less returns and allowances OGDEN Less Cost of goods sold . Gross profit or (loss) (attach schedule) 11 Other income (attach schedule) Total. Add lines 1 through 11 9.625 0 12 Compensation of officers, directors, trustees, etc 13 14 Other employee salaries and wages 15 Pension plans, employee benefits Legal fees (attach schedule) 16a 711 889 178 Accounting fees (attach schedule) Operating and Administrative Other professional fees (attach schedule) 17 Taxes (attach schedule) (see instructions) 18 19 Depreciation (attach schedule) and depletion 20 Occupancy 21 Travel, conferences, and meetings 22 Printing and publications 23 739 591 148 Other expenses (attach schedule) Total operating and administrative expenses. 24 1.628 1,302 326

8,150

9,778

-153

1,302

0

For Paperwork Reduction Act Notice, see instructions.

Add lines 13 through 23

Contributions, gifts, grants paid

Subtract line 26 from line 12

Total expenses and disbursements. Add lines 24 and 25

Excess of revenue over expenses and disbursements

Net investment income (if negative, enter -0-) Adjusted net income (if negative, enter -0-)

25

26

Form 990-PF (2015)

0

8,150

8,476

1 Cash-mon-interest behavior 2 Savings and temporary cash investments 3 Savings and temporary cash investments 3 Accounts receivable ▶ Less allowance for doubtful accounts ▶ 1 Pledges recavable ▶ Less allowance for doubtful accounts ▶ 2 Prepaid expenses and other disqualified persons (attach schedule) 3 Recounts of the state	Da	Part II	Balance Sheets	Attached schedules and amounts in the description column	Beginning of year	End o	year
2 Savings and temporary cash investments 3 Accounts receivable	Fά	MAIL.	balance Sheets	should be for end-of-year amounts only (See instructions.)	(a) Book Value	(b) Book Value	(c) Fair Market Value
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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 30 Total net assets or fund balances (see instructions) 31 Total liabilities and net assets/fund balances (see instructions) 31 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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5							
Permanently restricted Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. Capital stock, trust principal, or current funds Part III Analysis of Changes in Net Assets or Fund Balances Instructions) Analysis of Changes in Net Assets or Fund Balances 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize) Add lines 1, 2, and 3 Decreases not included in line 2 (itemize) Foundations that do not follow SFAS 117, check here X	es						:
Permanently restricted Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. Capital stock, trust principal, or current funds Part III Analysis of Changes in Net Assets or Fund Balances Instructions) Analysis of Changes in Net Assets or Fund Balances 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize) Add lines 1, 2, and 3 Decreases not included in line 2 (itemize) Foundations that do not follow SFAS 117, check here X	2	24	-				,
Permanently restricted Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. Capital stock, trust principal, or current funds Part III Analysis of Changes in Net Assets or Fund Balances Instructions) Analysis of Changes in Net Assets or Fund Balances 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize) Add lines 1, 2, and 3 Decreases not included in line 2 (itemize) Foundations that do not follow SFAS 117, check here X	<u>a</u>			ed			•
Part III Analysis of Changes in Net Assets or Fund Balances Total net assets or fund balances (see instructions) 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize) Add lines 1, 2, and 3 Decreases not included in line 2 (itemize) Decreases not included in line 2 (itemize) 5	Ö	l	* *				ř
Part III Analysis of Changes in Net Assets or Fund Balances Total net assets or fund balances (see instructions) 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize) Add lines 1, 2, and 3 Decreases not included in line 2 (itemize) Decreases not included in line 2 (itemize) 5	ב		<u>-</u>	_			,
Part III Analysis of Changes in Net Assets or Fund Balances Total net assets or fund balances (see instructions) 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize) Add lines 1, 2, and 3 Decreases not included in line 2 (itemize) Decreases not included in line 2 (itemize) 5	교						·
Part III Analysis of Changes in Net Assets or Fund Balances Total net assets or fund balances (see instructions) 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize) Add lines 1, 2, and 3 Decreases not included in line 2 (itemize) Decreases not included in line 2 (itemize) 5	ō	27	•	_			
31 Total liabilities and net assets/fund balances (see instructions) 2 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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	ts	i					
31 Total liabilities and net assets/fund balances (see instructions) 2 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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	Se	l .			31,867	31,714	
31 Total liabilities and net assets/fund balances (see instructions) 2 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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	As		<u> </u>				'
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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	et					<u>, , , , , , , , , , , , , , , , , , , </u>	
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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	Z	"			31.867	31.714	
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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	P۶	rt III		nanges in Net Assets or Fund Balances	0.,001	<u> </u>	<u> </u>
end-of-year figure reported on prior year's return) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5 1 31,867 2 -153 3 3 3 31,714			net assets or fund h	alances at beginning of year—Part II. column (a)	line 30 (must agree	with T	
2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	•				,5 55 (651 49.00		31.867
3 Other increases not included in line 2 (itemize) 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	2				•		
4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) 5	2						.90
5 Decreases not included in line 2 (itemize)				200 III III O Z (IIOIIIIZO)			31.714
J Decicases not included in time & (itemize)	_			line 2 (itemize)	•		5.,. 11
		Total	net assets or fund h	alances at end of year (line 4 minus line 5)—Par	t II, column (b). line 30		31.714

Page 3

		ne kind(s) of property sold (e.g., real estate, ruse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(6)	Date acquired no , day, yr)	(d) Date sold (mo , day, yr)
1a							
b							
<u> </u>	 				-		
<u>d</u>							
ее	(e) Gross sales price	(f) Depreciation allowed (or allowable)		ost or other basis expense of sale			l n or (loss) f) minus (g)
a							
_ b							
С							
d							
е							
	Complete only for assets sh	nowing gain in column (h) and owned	by the founda	ation on 12/31/69	_		(h) gain minus
	(i) FM V as of 12/31/69	(j) Adjusted basis as of 12/31/69		xcess of col (i) ir col (j), if any			t less than -0-) or rom col (h))
a							
b							
С					-		
<u>d</u>					+		
е			_1	Doubles 7	-		
2	Capital gain net income or	(net capital loss) { If (loss)	, enter -0- ın	Part I, line 7 Part I, line 7	2		(
3		n or (loss) as defined in sections 1					
	•	, line 8, column (c) (see instruction	ns). If (loss),	enter -0- in }			
Part	Part I, line 8 .	der Section 4940(e) for Red		<u> </u>	3		
		section 4942 tax on the distributa qualify under section 4940(e). Do			ase perio	od?	Yes No
1	<u> </u>	ount in each column for each year			kıng anv	entries	
<u> </u>	(a)	(b)		(c)			(d)
Cal	Base period years endar year (or tax year beginning in	Adjusted qualifying distributions	s Net va	alue of nonchantable-use	assets		tribution ratio divided by col (c))
<u> </u>	2014		0,110		25,111		0 402612
	2013		4,220		17,450		0 24183
	2012	· ··-	3,816	_	14,178		0 269149
	2011		9,389		12,316		0 762342
	2010		7,990		12,703		0 62898
2	Total of line 1, column (d)					2	2 304922
3		for the 5-year base period—divide	the total on	line 2 by 5, or by the	ne		
		dation has been in existence if les				3	0 460984
4	Enter the net value of non	charitable-use assets for 2015 fro	om Part X, lin	e5		4	31,31
5	Multiply line 4 by line 3					5	14,43
6	Enter 1% of net investmen	nt income (1% of Part I, line 27b)				6	
7	Add lines 5 and 6					7	14,43
8	Enter qualifying distribution	ons from Part XII, line 4				8	8,476
	If line 8 is equal to or great Part VI instructions.	ater than line 7, check the box in F	art VI, line 1	b, and complete th	at part u	sing a 1% ta:	x rate See the

Part \	Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see inst	ructio	ons)			
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	1				
	here and enter 1% of Part I, line 27b and enter 1% of Part I, line 27b and enter 1% of Part I, line 27b					
С	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			0	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4			0	<u> </u>
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5			<u>-</u>	
6	Credits/Payments					
а	2015 estimated tax payments and 2014 overpayment credited to 2015 6a		,			
b	Exempt foreign organizations—tax withheld at source 6b		ř			
С	Tax paid with application for extension of time to file (Form 8868)					
d	Backup withholding erroneously withheld 6d		l			
7	Total credits and payments Add lines 6a through 6d	7			0	
8	Enter any penalty for underpayment of estimated tax. Check here	8				
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9			0	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	ļ		0	
11	Enter the amount of line 10 to be Credited to 2016 estimated tax ► Refunded ►	11	<u> </u>		0	
	VII-A Statements Regarding Activities				V	
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did i	τ		4	Yes	No
	participate or intervene in any political campaign?		- 1	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 materia	le.	ŀ	ID		 ^
	published or distributed by the foundation in connection with the activities	13				ļ
С	Did the foundation file Form 1120-POL for this year?		ľ	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year		Ī			
_	(1) On the foundation. ▶ \$ (2) On foundation managers. ▶\$					
е	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax impos	sed		-		1
	on foundation managers ►\$				l	
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?		L	2		Х
	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		-	3	ļ	X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	•	.	4a		Х
b	If "Yes," has it filed a tax return on Form 990-T for this year?		-	4b	N/A	
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 the	at].			
	conflict with the state law remain in the governing instrument?		-	6	Х	
7	Did the foundation have at least \$5,000 in assets at any time dunng the year? If "Yes," complete Part II, col (c), and Part XV		-	7	X	ļ
8a	Enter the states to which the foundation reports or with which it is registered (see instructions)		1		,	
	UT					
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney Gene	rai		م. -	`_	
_	(or designate) of each state as required by General Instruction G? If "No," attach explanation .	21	}	<u>8b</u>	X.	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)?		ł		-	
	"Yes," complete Part XIV	. ,,		9		x
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing to	heır	 	<u> </u>	<u> </u>	 ^`
.5	names and addresses	•		10		х

	D-PF (2015) ROBERT W HEMELGARN MEMORIAL FOUNDATION 93-12	.00/ 1	P	age 5
	VII-A Statements Regarding Activities (continued)			
1	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		×
2	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified	- ' '		 ^
2	person had advisory privileges? If "Yes," attach statement (see instructions)	12		x
3	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Х	
	Website address ► N/A			
4	The books are in care of ► SERVICE SPECIALTIES Telephone no ► (801) 27	2-521	4	
	Located at ► 4725 HOLLADAY BLVD, #210 SALT LAKE CITY\ UT ZIP+4 ► 84117		·	
5	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			▶ [
6	At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority		Yes	No
	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	ļ		1
	"Yes," enter the name of the foreign country	<u> </u>		<u> </u>
Part	VII-B Statements Regarding Activities for Which Form 4720 May Be Required	_	V	l Na
	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 X No	Ì		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1		
	(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)?			
	(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		,	l
	termination of government service, if terminating within 90 days)		ļ	
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in			<u></u>
	Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	N/A	$oxed{oxed}$
	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?	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)).			
а	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 X No			
	If "Yes," list the years ▶ 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2)			
	(relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to		İ	
	all years listed, answer "No" and attach statement—see instructions)	2b	N/A	
С	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 X No		~ 3. f	
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			
		3b	N/A	
	foundation had excess business holdings in 2015)	30		_
4a	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its	4a		Х

Part	VII-B Statemen	ts Regarding Activities	for Wi	nich Form	4720 N	lay Be Re	quirec	d (contin	ued)			
5a		e foundation pay or incur any da, or otherwise attempt to it			section	4945(e))?		Yes	X No			
		ome of any specific public ele y, any voter registration drive		see section 49	955), or 	to carry on	1	☐ Yes	X No			i
	(3) Provide a grant to	an individual for travel, study	, or other	er sımılar pur _l	poses?			☐ Yes	X No			
		an organization other than a (A)? (see instructions)	charital	ble, etc , orga	ınızatıor	n described	ın	Yes	X No			:
		rpose other than religious, che prevention of cruelty to chil			terary, c	or education	nal	☐ Yes	X No			ı
b		to 5a(1)–(5), did any of the ti 3 4945 or in a current notice i							d ın	5b	N/A	
С	If the answer is "Yes" to because it maintained	on a current notice regarding to question 5a(4), does the fo expenditure responsibility fo	oundation of the gr	on claim exen ant?	nption fi			Yes	► □			ı
6a	•	tement required by Regulation ring the year, receive any fur contract?		is, directly or indirectly		oay premiur	ns	☐ Yes	X No			,
b	Did the foundation, du If "Yes" to 6b, file Form	ring the year, pay premiums, n 8870	directly	or indirectly,	on a p	ersonal ber	efit con	tract? .		6b		X
7a b_	If "Yes," did the founda	ation receive any proceeds o	ation a party to a prohibited tax shelter transaction? Yes X No occeeds or have any net income attributable to the transaction? Directors, Trustees, Foundation Managers, Highly Paid Em					7b	N/A			
Part	VIII Information and Contra		ors, Tr	ustees, Fo	undati	on Manaç	gers, H	lighly P	aid Em	ploye	es,	<u>.</u>
1	List all officers, direc	tors, trustees, foundation i	manage	ers and their			ee instr	ructions)				
	(a) Name ar	nd address	hou	e, and average rs per week ed to position	`´(If r	mpensation iot paid, iter -0-)	emplo	Contribution byee beriefit erred compe	plans	(e) Expe	nse ac	
RONA	ALD HEMELGARN		PRES MINIM	AL		0						
HELE	N HEMELGARN		VP MINIM	AL		0						
RHO	NDA HEMELGARN		SEC			•						
ANAV	HEMELGARN		TREAS			0						
AIVIT	TEIVIELGARIN		MINIM			0						
2	Compensation of five	e highest-paid employees (other t	han those in	cluded	on line 1—	see ins	structions	s). If no	ne, ent	er	•
	(a) Name and address of eac	ch employee paid more than \$50,000	1	(b) Title, and a hours per v devoted to pe	veek	(c) Comper	isation	(d) Contrib employee plans and compen	benefit deferred	(e) Expe	ense ace allowan	
NONE												
Total	number of other employ	vees paid over \$50,000										

and Contractors (continued)	rustees, Foundation Managers, Highly Paid En	ipioyees,
3 Five highest-paid independent contractors for professi	ional services (see instructions). If none, enter "NON	E."
(a) Name and address of each person paid more than \$50,000	00 (b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional se	ervices	
Part IX-A Summary of Direct Charitable Activities	es	
List the foundation's four largest direct chantable activities during the tax year Inc.	clude relevant statistical information such as the number of	_
organizations and other beneficiaries served, conferences convened, research pa		Expenses
1 N/A		

2		
3		
		
4		
Part IX-B Summary of Program-Related Investment		Amount
Describe the two largest program-related investments made by the foundation du	ning the tax year on lines 1 and 2	Amount
NONE	: :	
	<u>'</u>	
2		
All other program-related investments See instructions		
3		
Total. Add lines 1 through 3	>	0
Total Aud lines i tillough o		Form 990-PF (2015)

Part	Minimum Investment Return (All domestic foundations must complete this part. Foreign	gn foundatio	ons,
	see instructions.)		
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc.,		
	purposes		
а	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	31,791
C	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	31,791
е	Reduction claimed for blockage or other factors reported on lines 1a and		
	1c (attach detailed explanation)	_	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	31,791
4	Cash deemed held for charitable activities Enter 1 ½ % of line 3 (for greater amount, see		
	instructions)	4	477
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	31,314
6	Minimum investment return. Enter 5% of line 5	6	1,566
Part 2	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	1,566
2a	Tax on investment income for 2015 from Part VI, line 5		
b	Income tax for 2015 (This does not include the tax from Part VI)		
C	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1	3	1,566
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	1,566
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	1,566
Part		-1 - 1	,,,,,,
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		8,476
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a 1b	0,476
b	Program-related investments—total from Part IX-B	ID	
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	
a b	Cash distribution test (attach the required schedule)	3b	
	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	8,476
4 5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income	 	0,470
ð	Enter 1% of Part I, line 27b (see instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	8,476
9	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating wh		
	qualifies for the section 4940(e) reduction of tax in those years	caler ale ioui	idation

	90-PF (2015) ROBERT W HEMELGARN MEMOR XIII Undistributed Income (see instructions			93-121	68/1 Page
an t	Ondistributed income (See instructions	/(a)	(b)	(c)	(d)
1	Distributable amount for 2015 from Part XI, line 7	Corpus	Years prior to 2014	2014	2015
2	Undistributed income, if any, as of the end of 2015				1,00
a	Enter amount for 2014 only .			ō	
b	Total for prior years. 20, 20, 20			 	
3	Excess distributions carryover, if any, to 2015			-	
a	From 2010				
b	From 2011 8,773				
C	From 2012 3,107				
d	From 2013 . 3,347				
_	From 2014 8,854				
e		31,436			
4	Total of lines 3a through e	31,430			
4	Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ 8,476				
_	·			·	
	Applied to 2014, but not more than line 2a			• • • • • • • • • • • • • • • • • • • •	
D	Applied to undistributed income of prior years				
	(Election required—see instructions)				
С	Treated as distributions out of corpus (Election				
	required—see instructions) .				4.5
d	Applied to 2015 distributable amount	2 2 4 2			1,5
e	Remaining amount distributed out of corpus	6,910			
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:				
а	Corpus Add lines 3f, 4c, and 4e Subtract line 5	38,346			
b	Prior years' undistributed income Subtract				
	line 4b from line 2b		0		
С	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 .				
е	Undistributed income for 2014 Subtract line				
	4a from line 2a Taxable amount—see				
	instructions			o	
f	Undistributed income for 2015 Subtract lines				
	4d and 5 from line 1. This amount must be				
	distributed in 2016				
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) .	7,355			
9	Excess distributions carryover to 2016.				
•	Subtract lines 7 and 8 from line 6a	30,991			
10	Analysis of line 9.	00,00.			
	Excess from 2011 8,773				
				, [
b	Excess from 2013 3,347				
٦ C	Excess from 2014				
đ	Excess from 2015 6,910				

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 royalities) (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 .	om 99	90-PF (2015) ROBERT W HEMELG	ARN MEMORIAL	FOUNDATION		93-121	16871 Page 10
to display the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2015, netter the date of the ruling	Part	XIV Private Operating Foundat	ions (see instru	ctions and Part	VII-A, question 9)		N/A
toundation, and the ruling is effective for 2015, enter the date of the ruling b Cheek box in indicate whether the foundation is a private operating foundation described in section 2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for a for each year listed to a for a f						<u>-</u>	
b Check bot to midicate whether the foundation is a private operating foundation described in section 44740(15) or 14740(15) and 14740(15) are 17440(15) are					▶		
2a Enter the lesser of the adjusted net income from Part I of the minimum investment return from Part X for each year listed	b				cribed in section	4942(j)(3) or 4942(J)(5)
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b 85% of line 2a C Qualifying distributions from Part XII, line 4 for each year listed d Amounts included in line 2 not used directly for active conduct of exempt activities O Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c C Complete 3a, b, or c for the alternative test relied upon a "Assets" afternative test relied upon a "Assets" afternative test-enter (1) Value of all assets (2) Value of all assets (2) Value of seases qualifying under section 49-42((3)(5)(6)) of commitment return shown in Part X, line 6 for each year listed c "Support" alternative test—enter 2.0 or minimum investment return shown in Part X, line 6 for each year listed c "Support" alternative test—enters (1) Total support other than gross investment income (interest, dividends, entels, payments on \$12(a)(3)(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)			1		1	,	0
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Supplementary Information (continued)

Grants and Contributions Paid During the Year or Approved for Future Payment If recipient is an individual, Recipient Foundation Purpose of grant or show any relationship to status of Amount any foundation manager or substantial contributor contribution recipient Name and address (home or business) Paid during the year **UNIVERSITY OF TOLEDO** NONE PC SCHOLARSHIP FUND 2,000 PC CHARITY NONE 500 **ROYAL OAK MICHIGAN HOSPITAL** NONE PC CHARITY 900 ST JOSEPH CATHOLIC CHURCH LEUKEMIA LYMPHOMA SOCIETY NONE PC CHARITY 250 RACE FOR THE CURE NONE PC **CHARITY** 300 NONE PC **EDUCATION** 500 **TOLEDO CITY SCHOOLS** NONE PC CHARITY 200 CHILDRENS MIRACLE NETWORK HOSPITAL PC CHARITY/EDUCATION STIVERS SCHOOL OF THE ARTS NONE 3,000 NONE PC **CHARITY** 500 MUSCULAR DYSTROPHY За 8,150 **Total** Approved for future payment ▶ Total 3b

Par	Analysis of Income-Producing Ac	tivities				
Ente	r gross amounts unless otherwise indicated	Unrelated bu	siness income	Excluded by sect	ion 512, 513, or 514	(e)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions)
1	Program service revenue					·
	a					
	b					
	d		· ·· - · ·		<u> </u>	
	e					
	g Fees and contracts from government agencies					
2	g Fees and contracts from government agencies Membership dues and assessments					
3	Interest on savings and temporary cash investments		-			
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate	,		· · · · · · · · · · · · · · · · · · ·	1. + 1	r
	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)		0	, ,	0	
					4.0	0
13	Total. Add line 12, columns (b), (d), and (e)			•	13	
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Part XVII	Information Regarding	Transfers	To and	Transactions an	d Relation	ships With	Noncharitable
	Exempt Organizations						

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								
		al organizations?	•	cuon so recita, organi	zadons) or in se	200011 027, 1010011	ing to			
_	•	•	orting foundation to a	noncharitable evemn	t organization c	nf.				
а		ash .	orting loundation to a	nonchantable exemp	Corganization	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1a(1)		X
		ther assets	• • • •		•	•		1a(1)		X
			• • •					المستحد		
þ		transactions		nt assaultation				1b(1)		X BESTA
			a noncharitable exem				٠			x
			ts from a noncharitab	· -	П	•		. 1b(2)		-
			equipment, or other a	assets .	•	•	•	1b(3)		X
	• •	eimbursement ar						1b(4)		X
		oans or loan guar			•			1b(5)		X
			rvices or membership	-			•	1b(6)		X
С			quipment, mailing lists							<u> </u>
d	If the	answer to any of th	he above is "Yes," com	plete the following sche	dule. Column (b) should always sh	now the fair n	narket		
	value	of the goods, othe	er assets, or services gi	ven by the reporting for	ındation. If the fo	oundation received	l less than fa	ir market		
			or sharing arrangemen	it, show in column (d) ti	ne value of the g	oods, other assets	s, or services	received.		
(a) Line	no ((b) Amount involved	(c) Name of nonch	antable exempt organization	1 (d) D	escription of transfer	s, transactions,	and shanng arrai	ngemen	ıts
				_						
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	-+									
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		· · ·								
2a	is the	foundation direc	tly or indirectly affiliat	ed with, or related to,	one or more ta	x-exempt organiz		. \square Yes		lo
			01(c) of the Code (oth	ier than section 50 f(c	(3)) or in section	on 527?	•	. 🗀 165	<u></u> "	,0
b	If "Ye		following schedule							
		(a) Name of organ	uzation	(b) Type of org	anization		(c) Description (of relationship		
						ļ				
		··								
			///							
	Under	penalties of perjusy I dec	lare that I have examined this reti	urn, including accompanying scho	edules and statements,	and to the best of my know	wledge and belief,	it is true,		
Sign	Солгес	ct, and complete Deglarati	n of reparer (other than taxpay	. / /	L			lay the IRS discuss		
Here				5/23/16	PRESIT	DBZT		rith the preparer sho see instructions)?	wn belo Yes	
	Sign	tature of officer of true	stele	Date	Title		L'			
Data	-1-	Print/Type preparer	s name	Preparer's signature	(P)	Date	Check	X if PTIN		
Paid		ROGER DIBB		toost		5/17/201			4275	
Prepa		Firm's name	Roger A Dibb, CPA,	PC C		ŀ	Firm's EIN	06-1091227		
Use C	nly	Firm's address	PO Box 17868, Sait				Phone no	801-278-249	7	
		,								(0045)

Schedule B

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

Department of the Treasury Internal Revenue Service

Name of the organization

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

Employer identification number

ROBERT W HEMELGAR	N MEMORIAL FOUNDA	TION	93-1216871	
Organization type (check				
Filers of:	Section:			
Form 990 or 990-EZ	501(c)() (enter number) organization		
	4947(a)(1) n	onexempt charitable trust not treated as a private four	ndation	
	527 political	organization		
Form 990-PF	X 501(c)(3) ex	X 501(c)(3) exempt private foundation		
	4947(a)(1) n	onexempt charitable trust treated as a private foundati	on	
	501(c)(3) tax	cable private foundation		
Check if your organization	is covered by the Gene	ral Rule or a Special Rule.		
, ,		ation can check boxes for both the General Rule and a	a Special Rule See	
General Rule				
	y or property) from any o	Z, or 990-PF that received, during the year, contribution ne contributor Complete Parts I and II See instruction		
Special Rules				
regulations under 13, 16a, or 16b, a	sections 509(a)(1) and and that received from ar	01(c)(3) filing Form 990 or 990-EZ that met the 331/3 of 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or one contributor, during the year, total contributions on 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Co	r 990-EZ), Part II, line f the greater of (1)	
contributor, during	the year, total contribut	01(c)(7), (8), or (10) filing Form 990 or 990-EZ that recons of more than \$1,000 <i>exclusively</i> for religious, charge prevention of cruelty to children or animals. Complete	ritable, scientific,	
contributor, during contributions total during the year for General Rule app	g the year, contributions led more than \$1,000. If ir an <i>exclusively</i> religious	01(c)(7), (8), or (10) filing Form 990 or 990-EZ that recexclusively for religious, charitable, etc., purposes, but this box is checked, enter here the total contributions to, charitable, etc., purpose Do not complete any of the because it received nonexclusively religious, charitable.	no such hat were received parts unless the	
Caution. An organization 990-EZ, or 990-PF), but it	that is not covered by the must answer "No" on P	e General Rule and/or the Special Rules does not file art IV, line 2, of its Form 990, or check the box on line	Schedule B (Form 990, 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)

Name of organization
ROBERT W HEMELGARN MEMORIAL FOUNDATION

93-1216871

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	VARIOUS SEE ATTACHED SCHEDULE Foreign State or Province Foreign Country.	\$9,625	Person X Payroll			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
	Foreign State or Province Foreign Country	\$	Person Payroll Oncash (Complete Part II for noncash contributions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
	Foreign State or Province Foreign Country	\$	Person Payroll Noncash (Complete Part II for noncash contributions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
	Foreign State or Province Foreign Country	\$	Person Payroll Oncash (Complete Part II for noncash contributions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
	Foreign State or Province Foreign Country	\$	Person Payroll Noncash (Complete Part II for noncash contributions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
	Foreign State or Province Foreign Country.	\$	Person Payroll Noncash (Complete Part II for noncash contributions)			

Name of organization
ROBERT W HEMELGARN MEMORIAL FOUNDATION

Employer identification number 93-1216871

Part II	Noncash Property (see instructions). Use duplicate co	opies of Part II if additional spa	ce is needed
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

	ganization V HEMELGARN MEMORIAL FOUNDATION		Employer identification number 93-1216871			
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 (Use duplicate copies of Part III if additional s		nstructions) > \$ 9,62			
(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 ZIF	P + 4 Relation	onship of transferor to transferee			
	For Prov Country					
(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 ZII	7 + 4 Relatio	onship of transferor to transferee			
	For Prov Country					
(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 Zli	P + 4 Relation	onship of transferor to transferee			
	Ear Dray Country					
(a) No. from	For Prov Country (b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
Part I						
		(a) Transfer of olf				
	(e) Transfer of gift					
	Transferee's name, address, and Zi	P + 4 Relation	onship of transferor to transferee			
	For. Prov Country					

Part I, Line 16b (990-PF) - Accounting Fees

		889	711	0	178
		Revenue and Expenses per	Net Investment	Adjusted Net	Disbursements for Charitable Purposes
	Description	Books	Income	Income	(Cash Basis Only)
1	RA DIBB, CPA	640	512		128
2	SPECIALTY SERVICES	249	199		50

Part I, Line 23 (990-PF) - Other Expenses

		739	591	0	148
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	OFFICE EXPENSE	11	9		2
2	BANK CHARGES	728	582		146