

## Return of Private Foundation

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

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

2016

Open to Public Inspection

For calendar year 2016 or tax year beginning

, and ending

Name of foundation

A Employer identification number

THE FRANCES AND CRAIG LINDNER FOUNDATION

31-1420130

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

Room/suite

B Telephone number

P.O. BOX 358

(513) 579-6360

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

C If exemption application is pending, check here ☐

CINCINNATI, OH 45201

D 1. Foreign organizations, check here ☐

G Check all that apply:

☐

Initial return

☐

Initial return of a former public charity

☐

Final return

☐

Amended return

☐

Address change

☒

Name change

2. Foreign organizations meeting the 85% test, check here and attach computation ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

H Check type of organization:

☒

Section 501(c)(3) exempt private foundation

☐

Section 4947(a)(1) nonexempt charitable trust

☐

Other taxable private foundation

I Fair market value of all assets at end of year

J Accounting method:

☒

Cash

☐

Accrual

(from Part II, col. (c), line 16)

☐ Other (specify)

\$ 16,874,309. (Part I, column (d) must be on cash basis)

## Part I Analysis of Revenue and Expenses

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

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc., received

4,027,496.

N/A

2 Check ☐ if the foundation is not required to attach Sch. B

3 Interest on savings and temporary cash investments

167.

167.

STATEMENT 1

4 Dividends and interest from securities

316,749.

316,749.

STATEMENT 2

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

b Gross sales price for all assets on line 6a

7 Capital gain net income (from Part IV, line 2)

0.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

b Less: Cost of goods sold

c Gross profit or (loss)

11 Other income

12 Total. Add lines 1 through 11

4,344,412.

316,916.

13 Compensation of officers, directors, trustees, etc

0.

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

b Accounting fees

STMT 3

6,538.

3,269.

3,269.

c Other professional fees

17 Interest

18 Taxes

STMT 4

4,529.

0.

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 5

523.

261.

262.

24 Total operating and administrative expenses. Add lines 13 through 23

11,590.

3,530.

3,531.

25 Contributions, gifts, grants paid

872,282.

872,282.

26 Total expenses and disbursements. Add lines 24 and 25

883,872.

3,530.

875,813.

27 Subtract line 26 from line 12

3,460,540.

313,386.

N/A

a Excess of revenue over expenses and disbursements

b Net investment income (if negative, enter -0-)

c Adjusted net income (if negative, enter -0-)

**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
<b>Assets</b>	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	223,217.	274,678.	274,678.
	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 <b>STMT 8</b>	313,293.	290,428.	16,599,631.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)	536,510.	565,106.	16,874,309.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 <b>Total liabilities</b> (add lines 17 through 22)	0.	0.		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> ▶ <input type="checkbox"/>			
	<b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/>			
	<b>and complete lines 27 through 31.</b>			
	27 Capital stock, trust principal, or current funds	557,031.	557,031.	
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	<20,521.>	8,075.		
30 <b>Total net assets or fund balances</b>	536,510.	565,106.		
31 <b>Total liabilities and net assets/fund balances</b>	536,510.	565,106.		

**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	536,510.
2 Enter amount from Part I, line 27a	2	3,460,540.
3 Other increases not included in line 2 (itemize) ▶ <b>SEE STATEMENT 6</b>	3	595,552.
4 Add lines 1, 2, and 3	4	4,592,602.
5 Decreases not included in line 2 (itemize) ▶ <b>SEE STATEMENT 7</b>	5	4,027,496.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	565,106.

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**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b NONE				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
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	
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	

**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))
2015	648,908.	7,340,337.	.088403
2014	634,608.	3,905,307.	.162499
2013	499,441.	2,381,451.	.209721
2012	448,614.	1,491,768.	.300726
2011	2,735.	1,475,161.	.001854
2 Total of line 1, column (d)			2 .763203
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 .152641
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5			4 11,150,082.
5 Multiply line 4 by line 3			5 1,701,960.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 3,134.
7 Add lines 5 and 6			7 1,705,094.
8 Enter qualifying distributions from Part XII, line 4			8 875,813.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	6,268.
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	6,268.
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	6,268.
6 Credits/Payments:			
a 2016 estimated tax payments and 2015 overpayment credited to 2016	6a	4,300.	
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	4,300.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,968.	
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 2017 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	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
b 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.		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	X	
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>OH</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	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 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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**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 ► <u>N/A</u>	13	X
14 The books are in care of ► <u>LINDNER GENERATIONS LLC</u> Telephone no. ► <u>513-579-6360</u> Located at ► <u>P.O. BOX 358, CINCINNATI, OH</u> ZIP+4 ► <u>45201</u>		
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 ► <u>15</u> <u>N/A</u>		
16 At any time during calendar year 2016, 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2016?	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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► _____, _____, _____ b Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement - see instructions.) <u>N/A</u> c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____	2b	
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b If "Yes," did it have excess business holdings in 2016 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 2016.) <u>N/A</u>	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 2016?	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)?  
Organizations relying on a current notice regarding disaster assistance check hereN/A  
▶ ☐

5b

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

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

6b

X

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

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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

(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
S. CRAIG LINDNER 301 E. FOURTH ST., 40TH FLOOR CINCINNATI, OH 45202	PRESIDENT, TREASURER &	TRUS		
	0.00	0.	0.	0.
FRANCES LINDNER 301 E. FOURTH ST., 40TH FLOOR CINCINNATI, OH 45202	VP, SECRETARY, 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

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	11,130,491.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	189,389.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	11,319,880.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	11,319,880.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	169,798.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	11,150,082.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	557,504.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	557,504.
<b>2a</b>	Tax on investment income for 2016 from Part VI, line 5	<b>2a</b>	6,268.
<b>b</b>	Income tax for 2016. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	6,268.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	551,236.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	551,236.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	551,236.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	875,813.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	875,813.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	0.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	875,813.

**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.

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**Part XIII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				551,236.
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2016:				
a From 2011				
b From 2012	375,576.			
c From 2013	382,004.			
d From 2014	442,507.			
e From 2015	286,122.			
f Total of lines 3a through e	1,486,209.			
4 Qualifying distributions for 2016 from Part XII, line 4: ► \$	875,813.			
a Applied to 2015, 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 2016 distributable amount				551,236.
e Remaining amount distributed out of corpus	324,577.			
5 Excess distributions carryover applied to 2016 (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:	1,810,786.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2015. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				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 2011 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	1,810,786.			
10 Analysis of line 9:				
a Excess from 2012	375,576.			
b Excess from 2013	382,004.			
c Excess from 2014	442,507.			
d Excess from 2015	286,122.			
e Excess from 2016	324,577.			



**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
<b>a Paid during the year</b>				
BRIGHAM AND WOMEN'S HOSPITAL, INC. 75 FRANCIS STREET BOSTON, MA 02115	N/A	PUBLIC	ANN ROMNEY CENTER FOR NEUROLOGIC DISEASES	5,000.
CHILDHOOD FOOD SOLUTIONS 2573 ST. LEO PLACE CINCINNATI, OH 45225	N/A	PUBLIC	GENERAL FUND	500.
FUSION CHURCH 16325 SW 288 STREET HOMESTEAD, FL 33033	N/A	PUBLIC	GENERAL FUND	500.
HAWAII COMMUNITY FOUNDATION 827 FORT STREET MALL HONOLULU, HI 96813	N/A	PUBLIC	KUKIO COMMUNITY FUND	1,000.
HORIZON COMMUNITY CHURCH 3950 NEWTOWN ROAD CINCINNATI, OH 45244	N/A	PUBLIC	GENERAL FUND	213,602.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			<b>872,282.</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>				<b>0.</b>





**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Name of the organization

Employer identification number

**THE FRANCES AND CRAIG LINDNER FOUNDATION**

**31-1420130**

Organization type (check one).

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)( ) (enter number) organization

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

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't 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) (2016)**

Name of organization

Employer identification number

**THE FRANCES AND CRAIG LINDNER FOUNDATION****31-1420130****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	S. CRAIG LINDNER P.O. BOX 358 CINCINNATI, OH 45201	\$ 4,027,496.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

31-1420130

**Part II Noncash Property** (See instructions) Use duplicate copies of Part II if additional space is needed.

[illegible]



Name of organization

Employer identification number

THE FRANCES AND CRAIG LINDNER FOUNDATION

31-1420130

**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

**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
INNER CITY YOUTH OPPORTUNITIES 1821 SUMMIT ROAD STE 210 CINCINNATI, OH 45237	N/A	PUBLIC	ROCKIN' THE BOAT, INNER CITY YOUTH OPPORTUNITIES	500.
INSIGNIA FOUNDATION PO BOX 309 LOVELAND, OH 45140	N/A	PUBLIC	GENERAL FUND	5,000.
INTEGRATIVE MEDICINE FOUNDATION 6400 EAST GALBRAITH ROAD CINCINNATI, OH 45236	N/A	PUBLIC	GENERAL FUND	20,000.
LIFE LEARNING CENTER INC 20 WEST 18TH STREET COVINGTON, KY 41011	N/A	PUBLIC	GENERAL FUND	75,086.
NANTUCKET ATHENEUM P.O. BOX 808 NANTUCKET, MA 02554	N/A	PUBLIC	GENERAL FUND	10,000.
NANTUCKET COTTAGE HOSPITAL 57 PROSPECT STREET NANTUCKET, MA 02554	N/A	PUBLIC	BOSTON POPS BENEFIT AND BUILDING OUR FUTURE CAMPAIGN	175,653.
OCEAN REEF CHAPEL FOUNDATION 32 OCEAN REEF DR KEY LARGO, FL 33037	N/A	PUBLIC	GENERAL FUND	500.
OCEAN REEF MEDICAL CENTER FOUNDATION 50 BARRACUDA LANE KEY LARGO, FL 33037	N/A	PUBLIC	GENERAL FUND	25,115.
OHIO STATE UNIVERSITY FOUNDATION 1480 WEST LANE AVE. COLUMBUS, OH 43221	N/A	PUBLIC	LEUKEMIA PROGRAM DEVELOPEMENT FUND	253,961.
OHIO YOUTH EDUCATION AND SPORTS INC 10945 REED HARTMAN HIGHWAY CINCINNATI, OH 45242	N/A	PUBLIC	OHIO CLUB AAU BASKETBALL TEAM	5,865.
<b>Total from continuation sheets</b>				<b>651,680.</b>

<b>Part XV</b>	<b>Supplementary Information</b>
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Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
PAN MASSACHUSETTS CHALLENGE TRUST 77 4TH AVE NEEDHAM , MA 02494	N/A	PUBLIC	JIMMY FUND AND DANA-FARBER CANCER INSTITUTE	25,000.
THE UNDERGROUND 1140 SMILEY AVENUE CINCINNATI, OH 45240	N/A	PUBLIC	GENERAL FUND	25,000.
UDT-SEAL MUSEUM 3300 N HIGHWAY A1A FORT PIERCE, FL 34949	N/A	PUBLIC	TRIDENT HOUSE CHARITIES PROGRAM	30,000.
Total from continuation sheets				

2016.03030 THE FRANCES AND CRAIG LINDN AFOURWI1

## FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
PNC BANK	18.	18.	
US BANK	149.	149.	
TOTAL TO PART I, LINE 3	167.	167.	

## FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
AFG	298,758.	0.	298,758.	298,758.	
UBS	17,991.	0.	17,991.	17,991.	
TO PART I, LINE 4	316,749.	0.	316,749.	316,749.	

## FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LINDNER GENERATIONS LLC	6,538.	3,269.		3,269.
TO FORM 990-PF, PG 1, LN 16B	6,538.	3,269.		3,269.

## FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INTERNAL REVENUE SERVICE- EXCISE TAX ON INVESTMENT INCOME	4,529.	0.		0.
TO FORM 990-PF, PG 1, LN 18	4,529.	0.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK FEES	150.	75.		75.
OHIO ATTORNEY GENERAL ANNUAL REPORT FILING FEE	200.	100.		100.
MISCELLANEOUS EXPENSES	173.	86.		87.
TO FORM 990-PF, PG 1, LN 23	523.	261.		262.

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	6
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DESCRIPTION	AMOUNT
EXCESS FMV OVER BOOK VALUE OF STOCK DISTRIBUTED	595,552.
TOTAL TO FORM 990-PF, PART III, LINE 3	595,552.

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	7
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DESCRIPTION	AMOUNT
EXCESS FMV OVER BOOK VALUE OF STOCK CONTRIBUTED	4,027,496.
TOTAL TO FORM 990-PF, PART III, LINE 5	4,027,496.

FORM 990-PF	CORPORATE STOCK	STATEMENT	8
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
UBS JOHNSON & JOHNSON COMMON STOCK 2,000 SHARES	123,896.	230,420.
UBS PFIZER INC COMMON STOCK 2,000 SHARES	59,030.	64,960.
UBS PROCTER & GAMBLE COMMON STOCK 1,000 SHARES	61,350.	84,080.
UBS MEDLEY CAPITAL CORP COMMON STOCK 5,000 SHARES	46,152.	37,550.
UBS WALT DISNEY COMMON STOCK 1,000 SHARES	0.	0.
AMERICAN FINANCIAL GROUP INC 183,643 SHARES	0.	16,182,621.
TOTAL TO FORM 990-PF, PART II, LINE 10B	290,428.	16,599,631.

## GENERAL EXPLANATION

STATEMENT 9

## FORM/LINE IDENTIFIER AND DESCRIPTION/RETURN REFERENCE

FORM 990-PF, PART II, LINE 22 - FOOTNOTE

## EXPLANATION:

IN CALENDAR 2013, THE FRANCES AND CRAIG LINDNER FOUNDATION (THE 'FOUNDATION') BECAME THE SUCCESSOR TO THE MEMBERSHIP INTEREST IN THE CRAIG AND FRANCES LINDNER CENTER OF HOPE, AN OHIO NON-PROFIT CORPORATION (THE 'LINDNER CENTER'), OWNED BY THE LINDNER CENTER OF HOPE FOUNDATION (THE 'HOPE FOUNDATION'), ALSO AN OHIO NON-PROFIT CORPORATION.

THE LINDNER CENTER OPERATES EXCLUSIVELY FOR CHARITABLE PURPOSES WHICH INCLUDE THE ESTABLISHMENT AND MAINTENANCE OF A HOSPITAL FACILITY CONDUCTING RESEARCH AND TREATMENT OF PSYCHIATRIC, BEHAVIORAL, AND SIMILAR DISEASES. IN ADDITION TO THE FOUNDATION, THE ONLY OTHER MEMBER OF THE LINDNER CENTER IS UC HEALTH ('UC HEALTH'), ANOTHER OHIO NON-PROFIT CORPORATION.

THE FOUNDATION AND UC HEALTH HAVE AGREED, UNDER CERTAIN SPECIFIED CONDITIONS, TO PROVIDE CAPITAL CONTRIBUTIONS TO ASSIST IN THE OPERATIONAL FUNDING OF THE LINDNER CENTER IN ORDER TO ENABLE IT TO CARRY OUT AND EFFECT ITS CHARITABLE PURPOSES AND GOALS.



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
06/13/2016	201616500958	AMENDMENT TO ARTICLES (AMD)	50 00	100 00	0 00	0 00	0 00

**Receipt**

This is not a bill. Please do not remit payment.

KEATING MUETHING & KLEKAMP, PLL  
KAYLA COOPER  
ONE E. FOURTH ST. #1400  
CINCINNATI, OH 45202

**STATE OF OHIO  
CERTIFICATE**

**Ohio Secretary of State, Jon Husted**  
**884333**

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

**THE FRANCES AND CRAIG LINDNER FOUNDATION**

and, that said business records show the filing and recording of

Document(s)  
**AMENDMENT TO ARTICLES**

Effective Date: 06/10/2016

Document No(s):  
**201616500958**



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio this  
13th day of June, A.D. 2016

**Ohio Secretary of State**

From 5135796457 Page 3/7 Date 6/10/2018 3 23 50 PM



Form 541 Prescribed by  
**JON HUSTED**  
OHIO SECRETARY OF STATE

Toll Free: (877) 505-FILE (577-687-3453)  
Central Office: (614) 466-3910  
www.OhioSecretaryofState.gov  
doers@ohiosecretaryofstate.gov  
File online or for more information: www.OHOnlineSecCenter.com

Mail this form to one of the following:

Regular Filing (non expedite)  
P.O. Box 1529  
Columbus, OH 43216

Expedite Filing (Two business day processing time)  
Requires an additional \$100.00  
P.O. Box 1530  
Columbus, OH 43216

RECEIVED

**Certificate of Amendment**  
**(Nonprofit, Domestic Corporation)**  
**Filing Fee: \$50**

OHIO SECRETARY OF STATE

Check the appropriate box:

☒ Amendment to existing Articles of Incorporation by Members pursuant to Ohio Revised Code section 1702.38(C) (12B-AMD)

☐ Amended and Restated Articles by Members pursuant to Ohio Revised Code section 1702.38(D) or by Directors pursuant to Ohio Revised Code section 1702.38(E) (12B-AMAN) - The following articles supersede the existing articles and all amendments thereto

Complete the following information:

Name of Corporation Four Winds Foundation

Charter Number 884333

A copy of the resolution of amendment must be attached to this document.

Note: If amended and restated articles were adopted, amended articles must set forth all provisions required in original articles other than with respect to the initial directors pursuant to Ohio Revised Code section 1702.38(A). In the case of adoption of the resolution by the directors, a statement of the basis for such adoption shall be provided.



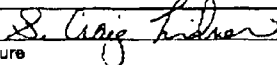
From 5135796457 Page 4/7 Date 6/10/2016 3 23 50 PM

**Required**

Must be signed by an authorized officer of the Corporation pursuant to the Ohio Revised Code section 1702.38(G).

If authorized representative is an individual, then they must sign in the "signature" box and print their name in the "Print Name" box

If authorized representative is a business entity, not an individual, then please print the business name in the "signature" box, an authorized representative of the business entity must sign in the "By" box and print their name in the "Print Name" box

  
Signature

By (if applicable)

S. Craig Lindner

Print Name

Signature

By (if applicable)

Print Name

***FOUR WINDS FOUNDATION***

***Charter Number 884333***

The Articles of Incorporation of **FOUR WINDS FOUNDATION** ("Corporation") shall be amended as follows:

Article FIRST shall be amended as follows:

**FIRST.** The name of said Corporation shall be **THE FRANCES AND CRAIG LINDNER FOUNDATION.**

68610161

**ACTIONS TAKEN IN A WRITING BY ALL MEMBERS  
AND TRUSTEES OF FOUR WINDS FOUNDATION  
PURSUANT TO SECTION 1702.25 OF THE OHIO REVISED CODE**

The following, being all of the Members and all of the Trustees of the **FOUR WINDS FOUNDATION** ("Corporation"), do hereby unanimously adopt in a writing the following actions and resolutions.

WHEREAS, it has come to the attention of the Members and the Trustees of the Corporation that it is in its best interests to change the name of the Corporation.

BE IT RESOLVED: That the Corporation, effective as soon as practicable, amend its Articles of Incorporation to provide for the adoption of a new section First, which said amendment shall be in accordance with the terms and provisions of attached Exhibit A, incorporated herein by reference, and.

BE IT FURTHER RESOLVED: That any officer or representative of the Corporation be and the same hereby is authorized to execute any amendments, documents, or other materials and to take all other acts or actions incidental or necessary to accomplish the foregoing.

Signed in Cincinnati, Ohio this 9th day of June, 2016.

  
S. CRAIG LINDNER

  
FRANCES R. LINDNER

6861064 1

**EXHIBIT A**

**AMENDMENT TO ARTICLES OF INCORPORATION  
OF FOUR WINDS FOUNDATION**

The Articles of Incorporation of FOUR WINDS FOUNDATION ("Corporation") shall be amended in the following manner:

**FIRST.** The name of the Corporation shall be **THE FRANCES AND CRAIG LINDNER FOUNDATION.**