

Form 990-PF

# Return of Private Foundation

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

OMB No 1545-0052

Department of the Treasury  
Internal Revenue Service

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► Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

2017

Open to Public Inspection

For calendar year 2017 or tax year beginning		, 2017, and ending
Name of foundation		
KOSCIELNY FAMILY FOUNDATION INC		
Number and street (or P.O. box number if mail is not delivered to street address)		Room/suite
24600 DETROIT ROAD		202
City or town, state or province, country, and ZIP or foreign postal code		
WESTLAKE, OH 44145-2542		
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <span style="margin-left: 20px;">94</span> <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ <span style="margin-left: 20px;">380,924</span>		<b>J</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____

Part I		Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		
		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income
		(d) Disbursements for charitable purposes (cash basis only)		
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	400,000		
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch. B	38	38	
	3 Interest on savings and temporary cash investments	36,854	36,854	
	4 Dividends and interest from securities	10,174		
	5a Gross rents	10,174		
	b Net rental income or (loss)	10,174		
	6a Net gain or (loss) from sale of assets not on line 10	10,174		
	b Gross sales price for all assets on line 6a	10,174		
	7 Capital gain net income (from Part IV, line 2)	10,174		
	8 Net short-term capital gain	10,174		
	9 Income modifications	10,174		
	10a Gross sales less returns and allowances	10,174		
b Less: Cost of goods sold	10,174			
c Gross profit or (loss) (attach schedule)	10,174			
11 Other income (attach schedule)	10,174			
<b>12 Total.</b> Add lines 1 through 11	<b>447,066</b>	<b>36,892</b>		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	2,249	2,249	
	14 Other employee salaries and wages	58	58	
	15 Pension plans, employee benefits	100	100	
	16a Legal fees (attach schedule)	2,407	2,407	
	b Accounting fees (attach schedule)	2,407		
	c Other professional fees (attach schedule)	2,407		
	17 Interest	2,407		
	18 Taxes (attach schedule) (see instructions)	401,000		
	19 Depreciation (attach schedule) and depletion	401,000		
	20 Occupancy	401,000		
	21 Travel, conferences, and meetings	401,000		
	22 Printing and publications	401,000		
	23 Other expenses (attach schedule)	401,000		
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23	<b>401,000</b>		
25 Contributions, gifts, grants paid	403,407	2,407	401,000	
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	<b>403,407</b>	<b>2,407</b>	<b>401,000</b>	
<b>27 Subtract line 26 from line 12:</b>				
a <b>Excess of revenue over expenses and disbursements</b>	43,659			
b <b>Net investment income</b> (if negative, enter -0-)	34,485			
c <b>Adjusted net income</b> (if negative, enter -0-)	34,485			

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Operating and Administrative Expenses

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<b>Part I</b> <b>Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		<b>Beginning of year</b>	<b>End of year</b>	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash—non-interest-bearing . . . . .	20,852	19,464	19,464
	2 Savings and temporary cash investments . . . . .			
	3 Accounts receivable ►			
	Less: allowance for doubtful accounts ►			
	4 Pledges receivable ►			
	Less: allowance for doubtful accounts ►			
	5 Grants receivable . . . . .			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	7 Other notes and loans receivable (attach schedule) ►			
	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 (attach schedule)			
	b Investments—corporate stock (attach schedule) . . . . .	303,545	348,592	361,460
	c Investments—corporate bonds (attach schedule) . . . . .			
<b>Liabilities</b>	11 Investments—land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	12 Investments—mortgage loans . . . . .			
	13 Investments—other (attach schedule) . . . . .			
	14 Land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
	15 Other assets (describe ► )			
	<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .	324,397	368,056	380,924
<b>Net Assets or Fund Balances</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 (attach schedule) . . . . .			
	22 Other liabilities (describe ► )			
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .			
	<b>Foundations that follow SFAS 117, check here ► <input type="checkbox"/></b> and complete lines 24 through 26, and lines 30 and 31.			
	24 Unrestricted . . . . .			
	25 Temporarily restricted . . . . .			
<b>Part II</b>	26 Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/></b> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds . . . . .	324,397	368,056	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund . . . . .			
	29 Retained earnings, accumulated income, endowment, or other funds . . . . .			
	<b>30 Total net assets or fund balances</b> (see instructions) . . . . .	324,397	368,056	
	<b>31 Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	324,397	368,056	

**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	324,397
2 Enter amount from Part I, line 27a . . . . .	2	43,659
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3 . . . . .	4	368,056
5 Decreases not included in line 2 (itemize) ►	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	368,056

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

(a) List and describe the kind(s) of property sold (for example, 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.)
<b>1a SEE ATTACHED SCHEDULE</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
(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)		
<b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any			
<b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
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 }			<b>2</b>		10,174
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 . . . . .			<b>3</b>		

**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 doesn't 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))
2016	5,000	319,659	.0156
2015	12,500	319,020	.0392
2014	12,500	303,868	.0411
2013	15,000	284,713	.0527
2012	10,508	271,475	.0387
2 Total of line 1, column (d) . . . . .			<b>2</b> .2959
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years . . . . .			<b>3</b> .0592
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5 . . . . .			<b>4</b> 352,281
5 Multiply line 4 by line 3 . . . . .			<b>5</b> 20,855
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			<b>6</b> 345
7 Add lines 5 and 6 . . . . .			<b>7</b> 21,200
8 Enter qualifying distributions from Part XII, line 4 . . . . . If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			<b>8</b> 401,000

**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)		
1b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	345
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	
3	Add lines 1 and 2	3	345
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	4	
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	5	345
6	<b>Credits/Payments:</b>		
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a	
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	
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9	345
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	
11	Enter the amount of line 10 to be <b>Credited to 2018 estimated tax</b> ►	Refunded	► 11

**Part VII-A Statements Regarding Activities**

		Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	✓
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b	✓
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c	Did the foundation file <b>Form 1120-POL</b> for this year?	1c	✓
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation. ► \$ _____ (2) On foundation managers. ► \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2	✓
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	✓
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	✓
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	4b	✓
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i>	5	✓
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	✓
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	✓
8a	Enter the states to which the foundation reports or with which it is registered. See instructions. ► <b>OHIO</b>	8a	
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 <i>General Instruction G</i> ? If "No," attach explanation	8b	✓
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 2017 or the tax year beginning in 2017? See the instructions for Part XIV. If "Yes," complete Part XIV	9	✓
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.	10	✓

**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	✓
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	✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	✓
14	The books are in care of ► CAROLE D KOSCIELNY Located at ► 23535 QUAIL HOLLOW - WESTLAKE, OH	Telephone no. ► 440-356-4544 ZIP+4 ► 44145-2542	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—check here and enter the amount of tax-exempt interest received or accrued during the year ► 15		□
16	At any time during calendar year 2017, 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	✓

**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? . . . . . (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? . . . . . (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 termination of government service, if terminating within 90 days.) . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
1b	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 ► □		
1c	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 2017? . . . . .		✓
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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? . . . . . If "Yes," list the years ► 20____, 20____, 20____, 20____	<input type="checkbox"/> Yes <input type="checkbox"/> No	
2b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.) . . . . .		
3a	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____		
3b	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . If "Yes," did it have excess business holdings in 2017 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 2017.) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		
4b	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 2017? . . . . .		✓

**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 here . . . . . ►

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . .  Yes  No

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

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? . . . . . 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? . . . . .

	Yes	No
<b>5b</b>		
<b>6b</b>		
<b>7b</b>		

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

**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE ATTACHED SCHEDULE				

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

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

**Total number of other employees paid over \$50,000** . . . . .

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

**Total number of others receiving over \$50,000 for professional services**

Part IX-A      Summary of Direct Charitable Activities		Expenses
List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.		
1	NONE	
2		
3		
4		

**Part IX-B Summary of Program-Related Investments (see instructions)**

Summary of Program-Related Investments (See Instructions)		Amount
Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.		
<b>1</b>	<b>NONE</b>	
<b>2</b>		
<b>3</b>	All other program-related investments See instructions.	
<b>Total.</b> Add lines 1 through 3 . . . . .		►

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	337,720
b	Average of monthly cash balances	1b	19,926
c	Fair market value of all other assets (see instructions)	1c	
d	<b>Total</b> (add lines 1a, b, and c)	1d	357,646
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	357,646
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,365
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	352,281
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	17,614

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ►  and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	17,614
2a	Tax on investment income for 2017 from Part VI, line 5	2a	345
b	Income tax for 2017. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	345
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,269
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	17,269
6	Deduction from distributable amount (see instructions)	6	
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	17,269

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	401,000
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:	3a	
a	Suitability test (prior IRS approval required)	3b	
b	Cash distribution test (attach the required schedule)	4	401,000
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	5	
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions	6	401,000
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4		

**Note:** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

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

	(a) Corpus	(b) Years prior to 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7 . . . . .				17,269
2 Undistributed income, if any, as of the end of 2017:				
a Enter amount for 2016 only . . . . .				
b Total for prior years: 20 ____ ,20 ____ ,20 ____				
3 Excess distributions carryover, if any, to 2017:				
a From 2012 . . . . .	10,508			
b From 2013 . . . . .	858			
c From 2014 . . . . .	0			
d From 2015 . . . . .	0			
e From 2016 . . . . .	11,366			
f Total of lines 3a through e . . . . .	22,732			
4 Qualifying distributions for 2017 from Part XII, line 4: ► \$ 401,000				
a Applied to 2016, but not more than line 2a . . . . .				
b Applied to undistributed income of prior years (Election required—see instructions) . . . . .				
c Treated as distributions out of corpus (Election required—see instructions) . . . . .				
d Applied to 2017 distributable amount . . . . .				17,269
e Remaining amount distributed out of corpus	383,731			
5 Excess distributions carryover applied to 2017 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			
6 Enter the net total of each column as indicated below:	406,463			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .				
d Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .				
e Undistributed income for 2016. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .				
f Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018 . . . . .				
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 2012 not applied on line 5 or line 7 (see instructions) .				
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a . . . . .	406,463			
10 Analysis of line 9				
a Excess from 2013 . . . . .	0			
b Excess from 2014 . . . . .	0			
c Excess from 2015 . . . . .	0			
d Excess from 2016 . . . . .	0406,463			
e Excess from 2017 . . . . .				

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

**Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)**

## 1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

ROBERT M KOSCIELNY CAROLE D KOSCIELNY

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

N/A

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ►  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

CAROLE D KOSCIELNY - 23535 QUAIL HOLLOW - WESTLAKE, OH 44145-2542

440-356-4544

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

**NONE**

**c Any submission deadlines:**

**NONE**

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

**NONE**

**Part XV Supplementary Information (continued)****3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
SEE ATTACHED SCHEDULE				
<b>Total</b>				► 3a 401,000
<i>b Approved for future payment</i>				
NONE				
<b>Total</b>				► 3b

Part XVI-A | Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
N/A	

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

		Yes	No
<b>1</b>	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
<b>a</b>	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash . . . . .	1a(1)	✓
	(2) Other assets . . . . .	1a(2)	✓
<b>b</b>	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization . . . . .	1b(1)	✓
	(2) Purchases of assets from a noncharitable exempt organization . . . . .	1b(2)	✓
	(3) Rental of facilities, equipment, or other assets . . . . .	1b(3)	✓
	(4) Reimbursement arrangements . . . . .	1b(4)	✓
	(5) Loans or loan guarantees . . . . .	1b(5)	✓
	(6) Performance of services or membership or fundraising solicitations . . . . .	1b(6)	✓
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .	1c	✓
<b>d</b>	If the answer to any of the above is "Yes," complete the following schedule. Column <b>(b)</b> should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column <b>(d)</b> the value of the goods, other assets, or services received.		

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

**b** If "Yes," complete the following schedule.

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

---

**Sign  
Here**

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

May the IRS discuss this return  
with the preparer shown below?  
See instructions.  Yes  No

Signature of officer or trustee		Date	Title	See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no		

#34-1871438+

24500 DETROIT ROAD - SUITE 202  
WESTLAKE, OHIO 44145

FOR THE YEAR ENDING DECEMBER 31, 2017

PAGE 1 - PART 1 - ANALYSIS OF REVENUE AND EXPENSES

LINE 16c - OTHER PROFESSIONAL FEES FINANCIAL ADVISOR FEES	2,198
LINE 18 - TAXES EXCISE TAX PAID FOR 2016	68
LINE 23 - OTHER EXPENSES STATE OF OHIO FILING FEE	100

PAGE 2 - PART II - BALANCE SHEET

LINE 10b INVESTMENTS - CORPORATE STOCK

SHARES	SECURITY	COST	MARKET
4,049 012	ALLIANZ AGIC CONVERTIBLE FUND A	112,733	124,993
9,040 318	ALLIANZGI STRUCTURED RETURN	139,132	142,385
4,158 964	MILLER CONVERTIBLE	51,679	52,985
		303,544	320,363

PAGE 3 - PART IV - CAPITAL GAINS AND LOSSES

	DATE SOLD	DATE BOUGHT	SHARES	SALES	COST	GAIN (LOSS)
ALLIANZGI STRUCTURED RETURN	07-27-17	VARIOUS	233.83	3,800	3,599	201
ALLIANZGI STRUCTURED RETURN	07-27-17	02-17-16	8,806.49	143,105	135,533	7,572
FIDELITY DIVIDEND GROWTH	07-28-17	09-05-17	2,852.25	99,572	100,000	(428)
MILLER CONVERTIBLE BOND	07-27-17	VARIOUS	138.94	1,820	1,727	93
MILLER CONVERTIBLE BOND	07-27-17	VARIOUS	4,096.60	53,665	50,930	2,735
				301,963	291,789	10,174

AVERAGE FAIR MARKET VALUE OF SECURITIES

	OXYGEN SECURITIES	CHASE CASH	OXYGEN CASH	CASH TOTAL
DECEMBER	320,263	15,029	5,823	20,852
JANUARY	323,992	15,030	5,301	20,332
FEBRUARY	326,305	15,032	5,302	20,334
MARCH	329,213	14,875	5,303	20,177
APRIL	331,137	14,876	4,761	19,637
MAY	332,276	14,877	4,761	19,639
JUNE	335,662	13,878	4,762	18,641
JULY	337,902	13,880	6,598	20,478
AUGUST	338,188	13,881	6,800	20,481
SEPTEMBER	345,247	13,882	6,175	20,057
OCTOBER	350,928	13,882	5,802	19,484
NOVEMBER	357,794	13,855	5,604	19,458
DECEMBER	361,480	13,857	5,606	19,463
	4,390,384	186,834	72,199	259,033
AVERAGE	337,720			19,926

KOSCIELNY FAMILY FOUNDATION INC  
#34-1871438

24600 DETROIT ROAD - SUITE 202  
WESTLAKE, OHIO 44145

FOR THE YEAR ENDING DECEMBER 31, 2017

PAGE 6 - PART VIII INFORMATION ABOUT OFFICERS, DIRECTORS, TRUSTEES, FOUNDATION  
MANAGERS, HIGHLY PAID EMPLOYEES AND CONTRACTORS:

AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS AND DEFERRED COMPENSATION	EXPENSE ACCOUNT, OTHER ALLOWANCES
ROBERT M KOSCIELNY 23535 QUAIL HOLLOW WESTLAKE, OH 44145	TRUSTEE 0	0	0	0
CAROLE D KOSCIELNY 23535 QUAIL HOLLOW WESTLAKE, OH 44145	TRUSTEE 0	0	0	0
GARY M KOSCIELNY 271 PARK VIEW AVENUE YONKERS, NY 10710	TRUSTEE 0	0	0	0
CHERI L KOSCIELNY-MANERI 455 RICHARDS COLUMBUS, OH 43214	TRUSTEE 0	0	0	0
ROBERT M KOSCIELNY, TRUSTEE ROBERT M KOSCIELNY TRUST U/D/T 1-7-93 24600 DETROIT ROAD - SUITE 202 WESTLAKE, OH 44145	TRUSTEE 0	0	0	0
ROBERT M KOSCIELNY, TRUSTEE CAROLE D KOSCIELNY TRUST U/D/T 1-7-93 24600 DETROIT ROAD - SUITE 202 WESTLAKE, OH 44145	TRUSTEE 0	0	0	0

#34-1871438

24600 DETROIT ROAD - SUITE 202  
WESTLAKE, OHIO 44145

FOR THE YEAR ENDING DECEMBER 31, 2017

PAGE 11 - PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT	STATUS	PURPOSE	AMOUNT
Tnny United Methodist Church 2221 N E Savannah Road Jensen Beach, FL 34957	501(c)3	Unrestricted	10,000
M A D D 511 East John Carpenter Freeway – Suite 700 Irving, TX 75062	501(c)3	Unrestricted	5,000
Wonder Work 411 Fifth Avenue – Suite 702 New York, NY 10016	501(c)3	Unrestricted	25,000
Pathfinder International Nine Galen Street – Suite 217 Watertown, MA 02472	501(c)3	Unrestricted	25,000
World Vision P O Box 70102 Tacoma, WA 98481	501(c)3	Unrestricted	40,000
False Memory Syndrome Foundation P O Box 30044 Philadelphia, PA 19103	501(c)3	Unrestricted	2,000
Habitat for Humanity 121 Habitat St Americus, GA 31709	501(c)3	Unrestricted	40,000
Brady Center to Prevent Gun Violence 840 First Street NE – Suite 400 Washington DC 20002	501(c)3	Unrestricted	5,000
Parents Television Council 707 Wilshire Blvd – Suite 2075 Los Angeles, CA 90017	501(c)3	Unrestricted	10,000
The Salvation Army of Greater Cleveland 2507 E 22nd Street Cleveland, OH 44115	501(c)3	Unrestricted	40,000
Doctors Without Borders 333 Seventh Avenue - 2nd Floor New York, NY 10001	501(c)3	Unrestricted	25,000
Greater Cleveland Food Bank 15500 South Waterloo Road Cleveland, OH 44110	501(c)3	Unrestricted	40,000
Food for the Poor, Inc 8401 Lyons Road Coconut Creek, FL 33073	501(c)3	Unrestricted	50,000
Children Incorporated P O Box 72848 North Chesterfield, VA 23235	501(c)3	Unrestricted	2,000
Ohio Guidestone 434 Eastland Road Berea, OH 44017	501(c)3	Unrestricted	20,000
Ridgewood United Methodist Church 6330 Ridge Road Parma, OH 44129	501(c)3	Unrestricted	50,000
West Shore Family YMCA 1575 Columbia Road Westlake, OH 44145	501(c)3	Unrestricted	11,000
Hattie Larham Foundation 7996 Darrow Road – Suite 10 Twinsburg, OH 44087	501(c)3	Unrestricted	1,000
			401,000

## Schedule of Contributors

OMB No 1545-0047

► Attach to Form 990, Form 990-EZ, or Form 990-PF.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

2017

Name of the organization

KOSCIELNY FAMILY FOUNDATION INC

Employer identification number

34-1871438

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).

Name of organization

KOSCIELNY FAMILY FOUNDATION INC

Employer identification number

34-1871438

**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	KOSCIELNY FAMILY LIMITED PARTNERSHIP 24600 DETROIT ROAD SUITE 202 WESTLAKE, OH 44145-2542	\$ 400,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)