Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2017

Open to Public Inspection

For calendar year 2017, or tax year beginning 01-01-2017 , and ending 12-31-2017

Name of foundation
WHEELER FOUNDATION

A Employer identification number
93-0553801

Number and street (or P O box number if mail is not delivered to street address)
900 WASHINGTON STREET SUITE 900

Room/suite

B Telephone number (see instructions)
(360) 693-7442

City or town, state or province, country, and ZIP or foreign postal code
VANCOUVER, WA 98660

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐

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

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

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

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)*▶$ 16,879,299

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

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	373,398	372,921		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	1,002,246			
	b	Gross sales price for all assets on line 6a 4,496,745				
	7	Capital gain net income (from Part IV, line 2)		1,002,246		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	91	91		
	12	**Total.** Add lines 1 through 11	1,375,735	1,375,258		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	103,552	77,664		25,888
	14	Other employee salaries and wages		0	0	0
	15	Pension plans, employee benefits		0	0	
	16a	Legal fees (attach schedule)				0
	b	Accounting fees (attach schedule)	1,300	975	0	325
	c	Other professional fees (attach schedule)	1,629	1,629		0
	17	Interest				0
	18	Taxes (attach schedule) (see instructions)	8,645	6,165		0
	19	Depreciation (attach schedule) and depletion	0	0		
	20	Occupancy				
	21	Travel, conferences, and meetings		0	0	
	22	Printing and publications		0	0	
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	115,126	86,433	0	26,213
	25	Contributions, gifts, grants paid	790,150			790,150
	26	**Total expenses and disbursements.** Add lines 24 and 25	905,276	86,433	0	816,363
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	470,459			
	b	**Net investment income** (if negative, enter -0-)		1,288,825		
	c	**Adjusted net income**(if negative, enter -0-)			0	

Part II	Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash—non-interest-bearing			
2	Savings and temporary cash investments	191,229	1,569,505	1,569,505
3	Accounts receivable ▶			
	Less allowance for doubtful accounts ▶		0	0
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 ▶ 0			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10a	Investments—U S and state government obligations (attach schedule)	213,523	165,125	177,049
b	Investments—corporate stock (attach schedule)	9,482,042	9,069,187	11,434,793
c	Investments—corporate bonds (attach schedule)	4,214,116	3,764,553	3,697,952
11	Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)			0
14	Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	14,100,910	14,568,370	16,879,299
Liabilities 17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities**(add lines 17 through 22)		0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☑ and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds	14,100,910	14,568,370	
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)	14,100,910	14,568,370	
31	**Total liabilities and net assets/fund balances** (see instructions)	14,100,910	14,568,370	

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	14,100,910
2	Enter amount from Part I, line 27a	2	470,459
3	Other increases not included in line 2 (itemize) ▶	3	4,501
4	Add lines 1, 2, and 3	4	14,575,870
5	Decreases not included in line 2 (itemize) ▶	5	7,500
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	14,568,370

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table			
b				
c				
d				
e				

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a	See Additional Data Table			
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	1,002,246
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see 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	814,066	14,926,369	0 054539
2015	810,251	15,687,573	0 051649
2014	856,667	16,452,812	0 052068
2013	845,208	16,058,362	0 052634
2012	812,493	15,475,019	0 052504

2	**Total** of line 1, column (d)	2	0 263394
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 052679
4	Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	16,085,003
5	Multiply line 4 by line 3	5	847,342
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	12,888
7	Add lines 5 and 6	7	860,230
8	Enter qualifying distributions from Part XII, line 4	8	816,363

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 ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	25,777
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	25,777
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	25,777
6	Credits/Payments				
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a	2,480		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d.			7	2,480
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	0
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	23,297
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 2018 estimated tax** ▶ 0 **Refunded** ▶			11	0

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		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
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		No
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		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		No
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	Yes	
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	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶OR			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
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 taxable year beginning in 2017 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

Part VII-A Statements Regarding Activities (continued)

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶

14 The books are in care of ▶RIVERVIEW TRUST COMPANY Telephone no ▶(360) 693-7442

Located at ▶900 WASHINGTON ST STE 900 VANCOUVER WA ZIP+4 ▶98660

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year . . . ▶ 15

			Yes	No
16	At any time during calendar year 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?	16		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. Yes No

1a During the year did the foundation (either directly or indirectly)

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☑ Yes ☐ No

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No

(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No

b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		No
	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 2017?	1c		No

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? ☐ Yes ☑ 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 **all** years listed, answer "No" and attach statement—see instructions)	2b		No

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here
▶ 20____ , 20____ , 20____ , 20____

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No

b	If "Yes," did it have excess business holdings in 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).*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2017?	4b		No

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)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?. . . . . ☐ **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**		**No**
	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?	**7b**		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	Title, and average hours per week **(b)** devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
RIVERVIEW TRUST COMPANY 900 WASHINGTON ST SUITE 900 VANCOUVER, WA 98660	TRUSTEE 2	103,552		
JOHN C WHEELER 900 WASHINGTON ST SUITE 900 VANCOUVER, WA 98660	DIRECTOR 0	0		
CHARLES B WHEELER 900 WASHINGTON ST SUITE 900 VANCOUVER, WA 98660	DIRECTOR 0	0		
THOMAS K WHEELER 900 WASHINGTON ST SUITE 900 VANCOUVER, WA 98660	DIRECTOR 0	0		

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

(a) Name and address of each employee paid more than $50,000	Title, and average hours per week **(b)** 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

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. . . . . ▶ 0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 . . . . ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes				
a	Average monthly fair market value of securities.			1a	15,890,066
b	Average of monthly cash balances.			1b	439,886
c	Fair market value of all other assets (see instructions).			1c	0
d	**Total** (add lines 1a, b, and c).			1d	16,329,952
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0		
2	Acquisition indebtedness applicable to line 1 assets.			2	0
3	Subtract line 2 from line 1d.			3	16,329,952
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).			4	244,949
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4			5	16,085,003
6	**Minimum investment return.** Enter 5% of line 5.			6	804,250

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	804,250
2a	Tax on investment income for 2017 from Part VI, line 5.	2a	25,777		
b	Income tax for 2017 (This does not include the tax from Part VI).	2b			
c	Add lines 2a and 2b.			2c	25,777
3	Distributable amount before adjustments Subtract line 2c from line 1.			3	778,473
4	Recoveries of amounts treated as qualifying distributions.			4	0
5	Add lines 3 and 4.			5	778,473
6	Deduction from distributable amount (see instructions).			6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.			7	778,473

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	816,363
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	816,363
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4.	6	816,363

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				778,473
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only.			0	
b Total for prior years 20___ , 20___ , 20___		0		
3 Excess distributions carryover, if any, to 2017				
a From 2012. 85,086				
b From 2013. 56,806				
c From 2014. 51,758				
d From 2015. 49,352				
e From 2016. 72,708				
f **Total** of lines 3a through e.	315,710			
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ $ 816,363				
a Applied to 2016, 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 2017 distributable amount.				778,473
e Remaining amount distributed out of corpus	37,890			
5 Excess distributions carryover applied to 2017 *(If an amount appears in column (d), the same amount must be shown in column (a))*	0			0
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	353,600			
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 2016 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2017 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2018				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 2012 not applied on line 5 or line 7 (see instructions) . . .	85,086			
9 **Excess distributions carryover to 2018.** Subtract lines 7 and 8 from line 6a	268,514			
10 Analysis of line 9				
a Excess from 2013. . . . 56,806				
b Excess from 2014. . . . 51,758				
c Excess from 2015. . . . 49,352				
d Excess from 2016. . . . 72,708				
e Excess from 2017. . . . 37,890				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, enter the date of the ruling. . . . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2017	(b) 2016	(c) 2015	(d) 2014	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization 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))

NONE

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

NONE

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

WHEELER FOUNDATION
900 WASHINGTON ST SUITE 900
VANCOUVER, WA 98660
(360) 693-7442
wheelerfoundation@riverviewbank com

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

LETTER STATING PURPOSE OF GRANT AND INCLUDE A COPY OF 501C(3) DETERMINATION LETTER

c Any submission deadlines

N/A

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

CANNOT MAKE GRANTS TO INDIVIDUALS-GEOGRAPHIC AREA-OREGON

Part XV **Supplementary Information** (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				790,150
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities. . . .			14	373,398	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	1,002,246	
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). .				1,375,735	

13 **Total.** Add line 12, columns (b), (d), and (e). 13 1,375,735

(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)

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501 (c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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

b If "Yes," complete the following schedule

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

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

******	2018-05-04	******
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
DEBRA CLEARY		2018-05-04		P01497289
Firm's name ▶ ERNST & YOUNG US LLP				Firm's EIN ▶34-6565596
Firm's address ▶ 200 CLARENDON ST BOSTON, MA 02116				Phone no (617) 587-9025

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
700 E I DU PONT DE NEMOURS & CO		2009-12-10	2017-03-13
500 QUALCOMM INC		2008-01-08	2017-03-13
400 QUALCOMM INC		2014-07-15	2017-03-13
631 TEVA PHARMACEUTICAL INDUSTRIES LTD ADR		2015-08-13	2017-03-13
500 B/E AEROSPACE INC		2016-05-05	2017-04-17
05 ROCKWELL COLLINS INC		2017-04-17	2017-04-27
640 METLIFE INC		2015-11-19	2017-05-19
889 XILINX INC		2014-08-15	2017-05-19
318 GENUINE PARTS CO		2015-07-10	2017-06-09
800 VERIZON COMMUNICATIONS INC		2009-12-10	2017-06-09

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
56,643		22,589	34,054
29,128		20,036	9,092
23,303		24,438	-1,135
20,810		44,044	-23,234
32,132		23,812	8,320
5		5	
32,412		32,289	123
59,401		37,354	22,047
28,969		28,174	795
37,055		27,124	9,931

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			34,054
			9,092
			-1,135
			-23,234
			8,320
			123
			22,047
			795
			9,931

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
50000 COOK CTY IL SD LTGO TAXABLE 5 7000% 12/01/25		2009-09-17	2017-07-06
800 ALLEGHENY TECHNOLOGIES INC		2013-02-01	2017-08-25
75 ALPHABET INC C		2016-02-29	2017-08-25
888 ARCHER-DANIELS MIDLAND CO		2016-10-13	2017-09-11
200 AMGEN INC		2016-07-15	2017-09-15
700 APPLE INC		2012-10-26	2017-09-15
2000 BANK OF AMERICA CORPORATION		2015-07-08	2017-09-15
200 BERKSHIRE HATHAWAY INC B		2016-03-16	2017-09-15
1000 BRISTOL-MYERS SQUIBB COMPANY		2016-02-29	2017-09-15
1000 CABOT OIL & GAS CORP CLASS A		2016-05-05	2017-09-15

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
52,475		50,935	1,540
16,256		25,258	-9,002
68,823		48,167	20,656
38,072		37,187	885
37,522		32,647	4,875
112,095		60,719	51,376
48,619		32,820	15,799
36,030		28,013	8,017
62,484		47,985	14,499
26,719		24,030	2,689

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			1,540
			-9,002
			20,656
			885
			4,875
			51,376
			15,799
			8,017
			14,499
			2,689

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
600 CHEVRON CORP		2009-12-10	2017-09-15
500 CISCO SYSTEMS INC		2013-11-01	2017-09-15
500 CISCO SYSTEMS INC		2010-09-10	2017-09-15
400 COSTCO WHOLESALE CORP		2005-03-22	2017-09-15
300 CUMMINS INC		2014-04-03	2017-09-15
250 DEERE & CO		2016-07-19	2017-09-15
800 DOWDUPONT INC		2013-12-30	2017-09-15
300 EMERSON ELECTRIC CO		2011-12-30	2017-09-15
200 EXPRESS SCRIPTS HOLDING CO		2012-08-21	2017-09-15
400 EXXON MOBIL CORP		2015-07-23	2017-09-15

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
68,620		40,489	28,131
16,230		11,282	4,948
16,230		10,911	5,319
64,784		17,567	47,217
49,633		41,792	7,841
29,747		20,830	8,917
55,992		29,525	26,467
18,707		14,050	4,657
12,445		12,213	232
31,964		32,543	-579

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			28,131
			4,948
			5,319
			47,217
			7,841
			8,917
			26,467
			4,657
			232
			-579

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
1000 MICROSOFT CORP		2016-05-04	2017-09-15
600 NORDSTROM INC		2014-04-03	2017-09-15
1400 PFIZER INC		2008-01-24	2017-09-15
600 PHILIP MORRIS INTERNATIONAL INC		2010-01-04	2017-09-15
400 PROCTER & GAMBLE CO		2011-04-01	2017-09-15
200 PROCTER & GAMBLE CO		2015-09-02	2017-09-15
700 PRUDENTIAL FINANCIAL INC		2013-05-15	2017-09-15
155 ROCKWELL COLLINS INC		2017-04-17	2017-09-15
300 3M CO		2009-04-16	2017-09-15
400 VALERO ENERGY CORP		2016-02-29	2017-09-15

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
75,103		39,674	35,429
28,024		37,460	-9,436
49,440		32,581	16,859
69,429		30,041	39,388
37,319		24,952	12,367
18,659		13,911	4,748
71,734		42,337	29,397
20,335		15,078	5,257
64,012		16,481	47,531
28,479		24,306	4,173

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			35,429
			-9,436
			16,859
			39,388
			12,367
			4,748
			29,397
			5,257
			47,531
			4,173

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
400 VALERO ENERGY CORP		2011-11-30	2017-09-15
600 MEDTRONIC PLC		2010-10-20	2017-09-15
122 DEERE & CO		2016-07-19	2017-09-19
352 WALT DISNEY CO		2016-02-11	2017-09-19
205 WALT DISNEY CO		2005-09-09	2017-09-19
274 INTERNATIONAL PAPER COMPANY		2017-03-13	2017-09-19
400 JPMORGAN CHASE & CO		2014-07-15	2017-09-19
183 JPMORGAN CHASE & CO		2011-01-31	2017-09-19
161 JOHNSON & JOHNSON		2011-04-19	2017-09-19
893 327 AMERICAN FUNDS NEW WORLD FD CL F2		2015-12-24	2017-09-19

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
28,479		8,163	20,316
49,168		45,845	3,323
14,997		10,165	4,832
34,628		31,267	3,361
20,167		5,203	14,964
15,712		13,911	1,801
37,631		22,245	15,386
17,216		8,224	8,992
21,761		10,000	11,761
58,102		44,818	13,284

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			20,316
			3,323
			4,832
			3,361
			14,964
			1,801
			15,386
			8,992
			11,761
			13,284

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
3614 949 OPPENHEIMER INTL SMALL-MID CO FD I		2015-03-26	2017-09-19
10273 415 TEMPLETON GLOBAL BOND FUND ADV SHS		2013-04-16	2017-09-19
9678 393 VANGUARD DIVIDEND GROWTH INV		2012-06-06	2017-09-19
1640 WISDOMTREE MIDCAP DIVIDEND ETF		2015-03-26	2017-09-19
3519 143 VOYA GLOBAL REAL ESTATE FUND CLASS I		2017-09-19	2017-10-02
35388 99 VOYA GLOBAL REAL ESTATE FUND CLASS I		2015-03-26	2017-10-02
600 NXP SEMICONDUCTORS NV		2014-06-30	2017-10-26
448 CARDINAL HEALTH INC		2015-10-15	2017-12-21
1635 GENERAL ELECTRIC CO		2013-07-25	2017-12-21
66734 348 TEMPLETON GLOBAL BOND FUND ADV SHS		2014-04-14	2017-12-21

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
173,518		123,920	49,598
125,130		134,777	-9,647
252,025		153,112	98,913
162,635		139,416	23,219
68,131		69,222	-1,091
685,131		581,104	104,027
70,191		35,917	34,274
28,077		35,170	-7,093
28,546		40,221	-11,675
798,810		826,150	-27,340

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			49,598
			-9,647
			98,913
			23,219
			-1,091
			104,027
			34,274
			-7,093
			-11,675
			-27,340

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
CAPITAL GAIN DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
			160,851

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FORDHAM UNIVERSITY C/O STUDENT FINANCIAL SERVICES PO BOX 416 BOSTON, MA 022416817	NONE		CHARITABLE PURPOSE OF THE	5,000
MARICOPA TRAIL AND PARK FOUNDATION 805 N 4TH ST PHOENIX, AZ 850031306	NONE		CHARITABLE PURPOSE OF THE	5,000
READING RESULTS 3115 NE SANDY BLVD STE 229 PORTLAND, OR 97232	NONE		CHARITABLE PURPOSE OF THE	5,000
BLACK CANYON TRAILS COALITION INC PO BOX 315 BLACK CANYON CITY, AZ 85324	NONE		CHARITABLE PURPOSE OF THE	5,000
ALBINA OPPORTUNITIES CORPORATION 430 NW 10TH AVENUE PORTLAND, OR 97209	NONE		CHARITABLE PURPOSE OF THE	25,000
Total . . . . ▶ 3a				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CHAMBER MUSIC NORTHWEST 5125 SW MACADAM AVE PORTLAND, OR 972393817	NONE		CHARITABLE PURPOSE OF THE	11,000
METROPOLITAN YOUTH SYMPHONY 4800 SW MACADAM STREET PORTLAND, OR 97202	NONE		CHARITABLE PURPOSE OF THE	5,000
NW ASSOCIATION FOR BLIND ATHLETES PO BOX 65265 VANCOUVER, WA 986650009	NONE		CHARITABLE PURPOSE OF THE	10,000
SPOON FOUNDATION 135 SE BMAIN STREET SUITE 201 PORTLAND, OR 97214	NONE		CHARITABLE PURPOSE OF THE	3,000
TREASURE VALLEY CHILDREN'S RELIEF NURSERY588 W IDAHO AVENUE ONTARIO, OR 97914	NONE		CHARITABLE PURPOSE OF THE	10,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
PORTLAND HOMELESS FAMILY SOLUTIONS 1221 SW YAMHILL PORTLAND, OR 97205	NONE		CHARITABLE PURPOSE OF THE	5,000
PORTLAND LEADERSHIP FOUNDATION 809 N RUSSELL ST 203 PORTLAND, OR 97227	NONE		CHARITABLE PURPOSE OF THE	10,000
BATTLE ROUND HEALTHCARE 11117 NE 189TH STREET SUITE 216 BATTLE GROUND, WA 98604	NONE		CHARITABLE PURPOSE OF THE	5,000
CRYSTAL COVE CONSERVANCY 5 CRYSTAL COVE NEWPORT COAST, CA 92567	NONE		CHARITABLE PURPOSE OF THE	7,000
UNIVERSITY OF CHICAGO BOOTH BUSINESS SCHOOL 427 EAST 60TH SUITE 120 CHICAGO, IL 60637	NONE		CHARITABLE PURPOSE OF THE	20,000
Total . . . . ▶ 3a				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
AMERICAN FIELD SERVICE 120 WALL STREET 4TH FLOOR NEW YORK, NY 10005	NONE		CHARITABLE PURPOSE OF THE	10,000
FOUNDATION FOR NA BETTER OREGON CHALKBOARD PROJECT 221 NW SECOND AVE SUITE 210E PORTLAND, OR 97209	NONE		CHARITABLE PURPOSE OF THE	10,000
MT ADAMS INSTITUTE 2453 HIGHWAY 141 TROUT LAKE, WA 98650	NONE		CHARITABLE PURPOSE OF THE	7,000
CAMP45 NCONTEMPARY DBA CONVERGE 45 PO BOX 28209 PORTLAND, OR 97228	NONE		CHARITABLE PURPOSE OF THE	5,000
BRADLEY ANGLE HOUSE5432 N ALBINA PORTLAND, OR 97217	NONE		CHARITABLE PURPOSE OF THE	10,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
THE NATURE CONSERVANCY 4245 N FAIRFAX DRIVE SUITE 100 ARLINGTON, VA 222031606	NONE		CHARITABLE PURPOSE OF THE	20,000
ACHIEVEMENT REWARDS FOR COLLEGE SCIENTISTS FOUNDATIONPO BOX 2063 PORTLAND, OR 97208	NONE		CHARITABLE PURPOSE OF THE	5,000
LOWER NEHALEM COMMUNITY TRUST PO BOX 496 MANZANITA, OR 971300496	NONE		CHARITABLE PURPOSE OF THE	20,000
SHEPHERD'S HOUSE MINISTRIES PO BOX 5484 OREGON CITY, OR 97045	NONE		CHARITABLE PURPOSE OF THE	5,000
DENTAL LIFELINE NETWORKPO BOX 690 WILSONVILLE, OR 97070	NONE		CHARITABLE PURPOSE OF THE	5,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CHILD CRISIS ARIZONAPO BOX 4144 MESA, AZ 85211	NONE		CHARITABLE PURPOSE OF THE	5,000
MCDOWELL SONORAN CONSERVANCY 16435 N SCOTTSDALE ROAD SUITE 110 SCOTTSDALE, AZ 85254	NONE		CHARITABLE PURPOSE OF THE	5,000
ARIZONA STATE UNIVERSITY FOUNDATION C/O CASH RECEIPTINGPO BOX 2260 TEMPE, AZ 852802260	NONE		CHARITABLE PURPOSE OF THE	25,000
FRIENDS OF THE SAN JUANS PO BOX 1344 FRIDAY HARBOR, WA 98250	NONE		CHARITABLE PURPOSE OF THE	12,000
EDITH L BISHEL CENTER FOR THE BLIND628 N ARTHUR STREET KENNEWICK, WA 99336	NONE		CHARITABLE PURPOSE OF THE	5,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
JUNIOR ACHIEVEMENT 7830 SE FOSTER ROAD Portland, OR 97206	NONE		CHARITABLE PURPOSE OF THE	8,000
CASCADE PACIFIC COUNCIL BOY SCOUTS OF AMERICA 2145 SW NAITO PARKWAY PORTLAND, OR 972015103	NONE	501(C)3	CHARITABLE PURPOSE OF THE	10,000
LEWIS & CLARK LAW SCHOOL DEVELOPMENT OFFICE 10015 SW TERWILLIGER B VD PORTLAND, OR 97219	NONE		CHARITABLE PURPOSE OF THE	10,000
PORTLAND YOUTH PHILHARMONIC 9320 SW BARBUR BLVD SUITE 140 PORTLAND, OR 97219	NONE		CHARITABLE PURPOSE OF THE	12,000
TRILLIUM FAMILY SERVICES 3415 SE POWELL BOULVEVARD PORTLAND, OR 97202	NONE		CHARITABLE PURPOSE OF THE	16,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
YWCA OF GREATER PORTLAND PO BOX 4587 PORTLAND, OR 97208	NONE		CHARITABLE PURPOSE OF THE	10,000
TUCKER MAXON SCHOOL 2860 SE HOLGATE BLVD PORTLAND, OR 97202	NONE		CHARITABLE PURPOSE OF THE	8,000
OREGON HISTORICAL SOCIETY 1200 SW PARK AVENUE PORTLAND, OR 97205	NONE		CHARITABLE PURPOSE OF THE	20,000
METROPOLITAN FAMILY SERVICES 1808 SE BELMONT STREET PORTLAND, OR 97214	NONE		CHARITABLE PURPOSE OF THE	10,000
UNION GOSPEL MISSION 3 NW THIRD AVENUE PORTLAND, OR 97209	NONE		CHARITABLE PURPOSE OF THE	10,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
OREGON MUSEUM OF SCIENCE AND INDUSTRY 1945 SE WATER AVENUE PORTLAND, OR 97214	NONE		CHARITABLE PURPOSE OF THE	10,000
PORTLAND RESCUE MISSION PO BOX 3713 PORTLAND, OR 972083713	NONE		CHARITABLE PURPOSE OF THE	10,000
OREGON SYMPHONY ASSOCIATION 921 SW WASHINGTON PORTLAND, OR 97205	NONE		CHARITABLE PURPOSE OF THE	7,000
JESUIT HIGH SCHOOL 9000 SW BEAVERTON HILLSDALE HWY PORTLAND, OR 97225	NONE		CHARITABLE PURPOSE OF THE	5,000
IMPACT NWPO BOX 33530 PORTLAND, OR 97292	NONE		CHARITABLE PURPOSE OF THE	10,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MEALS ON WHEELS PEOPLE ATT CHIEF DEVELOPMENT OFFICER PO BOX 1977 PORTLAND, OR 972800477	NONE		CHARITABLE PURPOSE OF THE	10,000
PARROTT CREEK CHILD & FAMILY SERVICES 1001 MOLALLA AVENUE SUITE 209 OREGON CITY, OR 97045	NONE		CHARITABLE PURPOSE OF THE	7,000
PORTLAND STATE UNIVERSITY FOUNDATION PO BOX 243 PORTLAND, OR 97207	NONE		CHARITABLE PURPOSE OF THE	12,000
DE PAUL TREATMENT CENTERS INC PO BOX 3007 PORTLAND, OR 97208	NONE		CHARITABLE PURPOSE OF THE	40,000
RAPHAEL HOUSE OF PORTLAND 4110 SE HAWTHORNE BLVD PORTLAND, OR 97214	NONE		CHARITABLE PURPOSE OF THE	10,400
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CODA INC1027 E BURNSIDE ST PORTLAND, OR 97214	NONE		CHARITABLE PURPOSE OF THE	15,000
FRENCH AMERICAN INTERNATIONAL SCHOOL 8500 NW JOHNSON STREET PORTLAND, OR 97229	NONE		CHARITABLE PURPOSE OF THE	12,000
SISTERS OF THE ROAD INC 133 NW SIXTH AVENUE PORTLAND, OR 97209	NONE		CHARITABLE PURPOSE OF THE	9,000
SPECIAL OLYMPICS 5901 SW MACADAM AVE STE 200 PORTLAND, OR 97239	NONE		CHARITABLE PURPOSE OF THE	10,000
OPEN SCHOOL7633 N WABASH AVENUE PORTLAND, OR 97213	NONE		CHARITABLE PURPOSE OF THE	5,000
Total . . . . ▶ 3a				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
OREGON FOOD BANK INC 7900 NE 33RD DRIVE PORTLAND, OR 97211	NONE		CHARITABLE PURPOSE OF THE	15,000
PORTLAND COMMUNITY COLLEGE FOUNDATION PO BOX 19000 PORTLAND, OR 97280	NONE		CHARITABLE PURPOSE OF THE	5,000
IMAGO THE THEATRE MASK ENSEMBLE PO BOX 15182 PORTLAND, OR 97293	NONE		CHARITABLE PURPOSE OF THE	2,500
DOUGY CENTERPO 86852 PORTLAND, OR 972866852	NONE		CHARITABLE PURPOSE OF THE	12,000
OREGON COAST AQUARIUM 2820 SE FERRY SLIP RD NEWPORT, OR 97365	NONE		CHARITABLE PURPOSE OF THE	40,000
Total . . . 3a ▶				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
CASA OF MULTNOMAH WASHINGTON COUNTY 401 NE 68TH AVENUE PORTLAND, OR 97213	NONE		CHARITABLE PURPOSE OF THE	10,000
HUMAN SOLUTIONS INC 12350 SE POWELL BLVD PORTLAND, OR 97236	NONE		CHARITABLE PURPOSE OF THE	5,000
I HAVE A DREAM FOUNDATION-OREGON 2916 NE ALBERTA STREET SUITE D PORTLAND, OR 97211	NONE		CHARITABLE PURPOSE OF THE	3,000
MACDONALD CENTER DBA MAYBELLE CTR FOR COMMUNITY 121 NW SIXTH AVENUE PORTLAND, OR 97209	NONE		CHARITABLE PURPOSE OF THE	4,000
FRIENDS OF THE CHILDREN-PORTLAND 44 NE MORRIS STREET PORTLAND, OR 97212	NONE		CHARITABLE PURPOSE OF THE	7,250
Total . . . . ▶ 3a				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
COMMUNITY PARTNERS FOR AFFORDABLE HOUSING PO BOX 23206 TIGARD, OR 972813206	NONE		CHARITABLE PURPOSE OF THE	5,000
CASA OF LANE COUNTY 174 DEADMOND FERRY ROAD SPRINGFIELD, OR 97477	NONE		CHARITABLE PURPOSE OF THE	7,000
LIBRARY FOUNDATION INC SERVING THE PEOPLE OF MULTNOMAH COUNTY 620 SW FIFTH AVENUE PORTLAND, OR 97204	NONE		CHARITABLE PURPOSE OF THE	10,000
KUKATONON240 N BROADWAY STE 215 PORTLAND, OR 97227	NONE		CHARITABLE PURPOSE OF THE	5,000
DRESS FOR SUCCESS 1532 NE 37TH AVENUE SUITE B PORTLAND, OR 97232	NONE		CHARITABLE PURPOSE OF THE	10,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
PORTLAND CHILDRENS MUSEUM 4015 SW CANYON ROAD PORTLAND, OR 97221	NONE		CHARITABLE PURPOSE OF THE	8,000
DE LA SALLE NORTH CATHOLIC NHS 7528 N FENWICK PORTLAND, OR 97217	NONE		CHARITABLE PURPOSE OF THE	10,000
BIG BROTHERS BIG SISTERS COLUMBIA NORTHWEST 1827 NE 44TH AVENUE SUITE 100 PORTLAND, OR 97213	NONE		CHARITABLE PURPOSE OF THE	12,000
PORTLAND OPERA ASSOCIATION INC 211 SE CARUTHERS ST PORTLAND, OR 97214	NONE		CHARITABLE PURPOSE OF THE	5,000
THE OLD CHURCH SOCIETY INC 1422 SW 11TH AVENUE PORTLAND, OR 97201	NONE		CHARITABLE PURPOSE OF THE	5,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
STANFORD UNIVERSITY DEVELOPMENT SERVICESPO 20466 STANFORD, CA 943090466	NONE		CHARITABLE PURPOSE OF THE	5,000
OREGON JEWISH MUSEUM & CTR FOR HOLOCAUST EDUCATION(OJMCHE) 724 NW DAVIS ST PORTLAND, OR 97209	NONE		CHARITABLE PURPOSE OF THE	5,000
PORTLAND YOUTHBUILDERS 4816 SE 92ND AVENUE PORTLAND, OR 97266	NONE		CHARITABLE PURPOSE OF THE	3,000
ROESSLER-CHADWICK FOUNDATION CHADWICK SCHOOL MARY BALDOVIN DIRECTOR 6800 S ACADEMY DR PALOS VERDES PENINSU, CA 90274	NONE		CHARITABLE PURPOSE OF THE	8,000
UNIVERSITY OF SOUTHERN CALIFORNIA UNIVERSITY PARK CAMPUS LOS ANGELES, CA 900894017	NONE		CHARITABLE PURPOSE OF THE	10,000
Total . . . . ▶ **3a**				790,150

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
BOYS & GIRLS CLUB-LA HARBOR 1200 S CABRILLO AVENUE SAN PEDRO, CA 90731	NONE		CHARITABLE PURPOSE OF THE	6,000
LITTLE SISTERS OF THE POOR SAN PEDRO CHAPTER 2100 SOUTH WESTERN AVENUE SAN PEDRO, CA 907324389	NONE		CHARITABLE PURPOSE OF THE	6,000
Total . . . . ▶ 3a				790,150

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491124006428

TY 2017 Accounting Fees Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Accounting Fees Schedule

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION FEE (NON-ALLOC	1,300	975		325

TY 2017 Investments Corporate Bonds Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
DFA ONE-YEAR FIXED INCOME	998,067	993,374
FEDERATED TOTAL RETURN BOND FD	1,495,674	1,442,511
METROPOLITAN WEST TOTAL RETURN	1,270,812	1,262,067

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491124006428

TY 2017 Investments Corporate Stock Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Name of Stock	End of Year Book Value	End of Year Fair Market Value
COMMON STOCK DOMESTIC	1,112,408	1,537,333
ROYAL BANK OF CANADA	45,701	54,379
DFA US CORE EQUITY 1	1,293,417	1,629,648
PRIMECAP ODYSSEY GROWTH	1,326,581	1,761,337
VANGUARD	305,657	512,971
WISDOMTREE MIDCAP DIVIDEND ETF	1,418,817	1,766,470
DFA US SMALL CAP PORTFOLIO	763,783	904,773
HARBOR INTERNATIONAL FUND	1,249,759	1,415,401
OPPENHEIMER INTL SMALL-MID CO	337,398	484,444
AMERICAN FUNDS NEW WORLD C1F2	455,012	605,293
DFA GLOBAL REAL ESTATE SECURIT	760,654	762,744

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491124006428

TY 2017 Investments Government Obligations Schedule

Name:	WHEELER FOUNDATION
EIN:	93-0553801
US Government Securities - End of Year Book Value:	165,125
US Government Securities - End of Year Fair Market Value:	177,049
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

TY 2017 Other Decreases Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Description	Amount
REPLACEMENT CHECK FOR 2016 CONTRIBUTION	7,500

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491124006428

TY 2017 Other Income Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
CLASS ACTION PROCEEDS	91	91	

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491124006428

TY 2017 Other Increases Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Description	Amount
INCOME POSTED IN 2017 TAXABLE IN 2016	2,801
RETURN OF CAPITAL ADJUSTMENTS	1,700

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491124006428

TY 2017 Other Professional Fees Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER NON-ALLOCABLE EXPENSE -	1,629	1,629		

TY 2017 Taxes Schedule

Name: WHEELER FOUNDATION

EIN: 93-0553801

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	310	310		0
OTHER TAXES	1,610	1,610		0
FEDERAL TAX PAYMENT - PRIOR YE	2,480	0		0
FOREIGN TAXES ON QUALIFIED FOR	2,601	2,601		0
FOREIGN TAXES ON NONQUALIFIED	1,644	1,644		0