

Form **990-PF**

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

OMB No 1545-0052

2017

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

Open to Public Inspection

For calendar year 2017 or tax year beginning 12/01/17, and ending 11/30/18

Name of foundation ELVINE & LEROY GIENGER FOUNDATION		A Employer identification number 93-0981050
Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 337	Room/suite	B Telephone number (see instructions) 541-783-2462
City or town, state or province, country, and ZIP or foreign postal code CHILOQUIN OR 97624		C If exemption application is pending, check here ☐
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1 Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 635,664	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check ☒ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	2,105	2,105	2,105	
4	Dividends and interest from securities	12,800	12,800	12,800	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10				
b	Gross sales price for all assets on line 6a				
7	Capital gain net income (from Part IV, line 2)		0		
8	Net short-term capital gain			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)				
12	Total. Add lines 1 through 11	14,905	14,905	14,905	
13	Compensation of officers, directors, trustees, etc	1,800	450		1,350
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) STMT 1	1,795	300	300	1,495
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) STMT 2	240	117	117	
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (all sch) STMT 3	1,026	157	157	869
24	Total operating and administrative expenses. Add lines 13 through 23	4,861	1,024	574	3,714
25	Contributions, gifts, grants paid	21,666			21,666
26	Total expenses and disbursements. Add lines 24 and 25	26,527	1,024	574	25,380
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	11,622			
b	Net investment income (if negative, enter -0-)		13,881		
c	Adjusted net income (if negative, enter -0-)			14,331	

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	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash – non-interest-bearing		312,394	300,772	300,772
	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 (att. schedule) ▶				
		Less allowance for doubtful accounts ▶	0			
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges		143,333	151,667	151,667
	10a	Investments – U S and state government obligations (attach schedule) STMT 4		160,466	160,466	183,225
	b	Investments – corporate stock (attach schedule)				
	c	Investments – corporate bonds (attach schedule)				
	Liabilities	11	Investments – land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach sch.) ▶				
12		Investments – mortgage loans				
13		Investments – other (attach schedule)				
14		Land, buildings, and equipment basis ▶				
		Less accumulated depreciation (attach sch.) ▶				
15		Other assets (describe ▶)				
16		Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)		616,193	612,905	635,664
17		Accounts payable and accrued expenses				
18		Grants payable		143,333	151,667	
Net Assets or Fund Balances	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)		143,333	151,667	
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		472,860	461,238	
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ ☐				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
30	Total net assets or fund balances (see instructions)		472,860	461,238		
31	Total liabilities and net assets/fund balances (see instructions)		616,193	612,905		

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	472,860
2	Enter amount from Part I, line 27a	2	-11,622
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	461,238
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	461,238

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.)
1a N/A				
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			
b			
c			
d			
e			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	If gain, also enter in Part I, line 8, column (c). 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 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	26,329	485,964	0.054179
2015	25,998	522,274	0.049778
2014	22,682	574,457	0.039484
2013	18,674	581,924	0.032090
2012	18,996	581,924	0.032643

2 Total of line 1, column (d)	2	0.208174
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	3	0.041635
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	456,502
5 Multiply line 4 by line 3	5	19,006
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	139
7 Add lines 5 and 6	7	19,145
8 Enter qualifying distributions from Part XII, line 4	8	25,380

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)	1	139
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		
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	139
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	139
6 Credits/Payments:		
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 penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	139
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 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the Instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation. \$ (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		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. 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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2017 or the taxable year beginning in 2017? See instructions for Part XIV If "Yes," complete Part XIV	X	
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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		☒
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		☒
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► NA	☒	
14 The books are in care of ► AYLSON TOTTEN P.O. BOX 337 Located at ► CHILOQUIN OR ZIP+4 ► 97624 Telephone no ► 541-783-2462		
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		☐
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 ►		☒

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes	☒ No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes	☒ No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes	☒ No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☒ Yes	☐ No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes	☒ No
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes	☒ No
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here		☒
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?		☐
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	☐ Yes	☒ No
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)		☐
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)		☐
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		☒
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?		☒

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

5a	During the year did the foundation pay or incur any amount to			
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes	☒ No	
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes	☒ No	
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes	☒ No	
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	☐ Yes	☒ No	
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes	☒ No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions			N/A
	Organizations relying on a current notice regarding disaster assistance, check here			5b
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d)	N/A ☐ Yes ☐ No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes	☒ No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			6b
	If "Yes" to 6b, file Form 8870			X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes	☒ No	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, 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
L.A. GIENGER HC 30, BOX 55	CHILOQUIN OR 97624	DIRECTOR 1.00	0	0
NORMA L. HILL HC 30, BOX 136-B	CHILOQUIN OR 97624	SECRETARY/TR 1.00	0	0
ALYSON TOTTON 8949 HIGHWAY 66	KLAMATH FALLS OR 97601	PRESIDENT 2.00	1,800	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	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services. 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**

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 EDUCATION	
	25,380
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 N/A	
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	187,958
b	Average of monthly cash balances	1b	302,711
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	490,669
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	490,669
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) SEE STATEMENT 5	4	34,167
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	456,502
6	Minimum investment return. Enter 5% of line 5	6	22,825

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

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	25,380
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		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	25,380
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	139
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	25,241

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				
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				
b From 2013				
c From 2014				
d From 2015				
e From 2016				
f Total of lines 3a through e				
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ \$ <u>25,380</u>				
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				
e Remaining amount distributed out of corpus	25,380			
5 Excess distributions carryover applied to 2017 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below.				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	25,380			
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				
10 Analysis of line 9.				
a Excess from 2013				
b Excess from 2014				
c Excess from 2015				
d Excess from 2016				
e Excess from 2017				

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 N/A

b Check box to indicate whether the foundation 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	14,331	12,759	16,870	26,114	70,074
b 85% of line 2a	12,181	10,845	14,340	22,197	59,563
c Qualifying distributions from Part XII, line 4 for each year listed	25,380	26,452	26,244	22,942	101,018
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	25,380	26,452	26,244	22,942	101,018
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	15,217	16,199	11,247	17,409	60,072
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 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).)

N/A

- 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

GIENGER FOUNDATION 541-783-2462
P.O. BOX 337 CHILOQUIN OR 97624

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

APPLICATION FORMS

- c** Any submission deadlines:

TWO WEEKS BEFORE GRADUATION

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

GEOGRAPHICAL/LIMITED NUMBER OF SCHOLARSHIPS PER YEAR

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 STATEMENT 6				21,666
Total			▶ 3a	21,666
b Approved for future payment SEE STATEMENT 7				151,667
Total			▶ 3b	151,667

Part XVI-A

[illegible]

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

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INDIRECT ACCOUNTING FEES	\$ 1,795	\$ 300	\$ 300	\$ 1,495
TOTAL	\$ 1,795	\$ 300	\$ 300	\$ 1,495

Statement 2 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
US TREASURY	\$ 123	\$ 67	\$ 67	\$
OREGON DEPT. OF JUSTICE	67	50	50	
CORPORATION DIVISION 2018 ANNUAL	50			
TOTAL	\$ 240	\$ 117	\$ 117	\$ 0

Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$	\$	\$	\$
MISCELLANEOUS	1,024	157	157	867
ROUNDING	2			2
TOTAL	\$ 1,026	\$ 157	\$ 157	\$ 869

Federal Statements

Statement 4 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
U.S. TREASURY BOND, DUE 11/15/21	\$ 160,466	\$ 160,466	MARKET	\$ 183,225
U.S. TREASURY BOND, DUE 11/15/16			MARKET	
U.S. TREASURY BOND, DUE 5/15/16			MARKET	
TOTAL	\$ 160,466	\$ 160,466		\$ 183,225

Federal Statements**Statement 5 - Form 990-PF, Part X, Line 4 - Cash Deemed Held - Greater Amount Explanation**

Description	Amount
	34,167
TOTAL	34,167

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description
APPLICATION FORMS

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description
TWO WEEKS BEFORE GRADUATION

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description
GEOGRAPHICAL/LIMITED NUMBER OF SCHOLARSHIPS PER YEAR

Federal Statements

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FYE: 11/30/2018

Statement 6 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address	Relationship	Status	Purpose	Amount
HALEY CASE-SCOTT	CHILOQUIN OR 97624	NA	P.O. BOX 202	EDUCATION	1,667
BRADON HOAGLEN	CHILOQUIN OR 97624	NA	PO BOX 245	EDUCATION	833
KARA CHAPLINE	SPRAGUE RIVER OR 97639	NA	P.O. BOX 31	EDUCATION	1,667
GABRIELLA WILLIAMS	CHILOQUIN OR 97624	NA	P.O. BOX 613	EDUCATION	833
EFRAIN ORTEGA	CHILOQUIN OR 97624	NA	42025 MODOC JOINT ROAD	EDUCATION	2,500
TANNAYA PARISH	CHILOQUIN OR 97624	NA	P.O. BOX 572	EDUCATION	1,667
CHEYENNE BANKS	CHILOQUIN OR 97624	NA	34694 KERRY DRIVE	EDUCATION	1,667
BRE MALDONADO	CHILOQUIN OR 97624	NA	P.O. BOX 483	EDUCATION	1,667
ROMAN COHEN	CHILOQUIN OR 97601	NA	30053 SPRAGUE RIVER ROAD	EDUCATION	2,500
JESSICA SPENCER	CHILOQUIN OR 97624	NA	37023 AGENCY LAKELOOP RD	EDUCATION	2,500
DAKOTA KNIGHT	CHILOQUIN OR 97624	NA	37283 HWY 97 N	EDUCATION	833
SAHALIE CRAIN	CHILOQUIN OR 97624	NA	P.O. BOX 1339	EDUCATION	833
DARIUS MILLER	CHILOQUIN OR 97601	NA	P.O. BOX 1401	EDUCATION	833
LEO MILLER	CHILOQUIN OR 97601	NA	P.O. BOX 1401	EDUCATION	833
CHRISTOPHER SMITH	CHILOQUIN OR 97601	NA	3331 SHOREVIEW DRIVE	EDUCATION	833

Federal Statements

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FYE: 11/30/2018

Statement 6 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
TOTAL					21,666

Statement 7 - Form 990-PF, Part XV, Line 3b - Grants and Contributions Approved for Future Pmt

Name	Address	Relationship	Status	Purpose	Amount
BRADON HOAGLEN	CHILOQUIN OR 97624	PO BOX 245	NA	EDUCATION	1,250
SHAY DUPRIS	CHILOQUIN OR 97624	PO BOX 1023	NA	EDUCATION	1,250
JACOB ALLPHIN	SPRAGUE RIVER OR 97639	PO BOX 355	NA	EDUCATION	9,167
JOSEPHINE MONTOYA	CHILOQUIN OR 97624	30974 MODOC POINT ROAD	NA	EDUCATION	10,000
HANNAH THOMPSON	FORT KLAMATH OR 97626	PO BOX 503	NA	EDUCATION	4,166
AUSTIN HAYNES	CHILOQUIN OR 97624	13974 SPRAGUE RIVER ROAD	NA	EDUCATION	5,000
KARA CHAPLINE	SPRAGUE RIVER OR 97639	P.O. BOX 31	NA	EDUCATION	2,500
GABRIELLA WILLIAMS	CHILOQUIN OR 97624	P.O. BOX 613	NA	EDUCATION	6,667
DAVID MORRIS	CHILOQUIN OR 97624	P.O. BOX 758	NA	EDUCATION	4,166
EFFRAIN ORTEGA	CHILOQUIN OR 97624	42025 MODOC JOINT ROAD	NA	EDUCATION	1,667
TANNAYA PARISH	CHILOQUIN OR 97624	P.O. BOX 572	NA	EDUCATION	2,500
KALISE PELTON	CHILOQUIN OR 97624	33831 WITAM BLUFF DRIVE	NA	EDUCATION	7,500

Federal Statements

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**Statement 7 - Form 990-PF, Part XV, Line 3b - Grants and Contributions Approved for
Future Pmt (continued)**

Name	Address	Relationship	Status	Purpose	Amount
MATTHEW SPENCER					
CHILOQUIN OR 97624	NA	37023 AGENCY LAKELOOP RD	NA	EDUCATION	4,166
JONATHAN THORNTON					
CHILOQUIN OR 97624	NA	P.O. BOX 272	NA	EDUCATION	6,667
CHEYENNE BANKS					
CHILOQUIN OR 97624	NA	34694 KERRY DRIVE	NA	EDUCATION	5,000
WILLIAM GIBSON					
CHILOQUIN OR 97624	NA	42158 GERMAN BROLAN LANE	NA	EDUCATION	10,000
CAMERON KOVACK					
CHILOQUIN OR 97624	NA	36735 HWY 97 N	NA	EDUCATION	10,000
BRE MALDONADO					
CHILOQUIN OR 97624	NA	P.O. BOX 483	NA	EDUCATION	5,000
JENNIFER RUSSEL					
CHILOQUIN OR 97624	NA	37628 PARK VIEW DRIVE	NA	EDUCATION	2,500
ROMAN COHEN					
CHILOQUIN OR 97601	NA	30053 SPRAGUE RIVER ROAD	NA	EDUCATION	6,667
CHRISTOPHER SMITH					
CHILOQUIN OR 97601	NA	3331 SHOREVIEW DRIVE	NA	EDUCATION	8,333
JESSICA SPENCER					
CHILOQUIN OR 97624	NA	37023 AGENCY LAKELOOP RD	NA	EDUCATION	6,667
DAKOTA KNIGHT					
CHILOQUIN OR 97624	NA	37283 HWY 97 N	NA	EDUCATION	3,333
SAHALIE CRAIN					
CHILOQUIN OR 97624	NA	P.O. BOX 1339	NA	EDUCATION	9,167
LEO MILLER					
CHILOQUIN OR 97601	NA	P.O. BOX 1401	NA	EDUCATION	9,167
DARIUS MILLER					
CHILOQUIN OR 97601	NA	P.O. BOX 1401	NA	EDUCATION	9,167
TOTAL					151,667