

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 2

Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
	1 Cash - non-interest-bearing		21,935.	43,435.	43,435.
	2 Savings and temporary cash investments		153,646.	97,697.	97,697.
	3 Accounts receivable ►				
	Less: allowance for doubtful accounts ►				
	4 Pledges receivable ►				
	Less: allowance for doubtful accounts ►				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable ►				
	Less: allowance for doubtful accounts ►				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments - U.S. and state government obligations				
	b Investments - corporate stock	STMT 5	0.	395,722.	507,182.
	c Investments - corporate bonds	STMT 6	0.	396,540.	386,097.
	11 Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
	12 Investments - mortgage loans				
	13 Investments - other	STMT 7	1,358,766.	808,652.	862,521.
	14 Land, buildings, and equipment: basis ►				
	Less accumulated depreciation ►				
	15 Other assets (describe ►)				
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		1,534,347.	1,742,046.	1,896,932.
	17 Accounts payable and accrued expenses				
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable				
	22 Other liabilities (describe ►)				
	23 Total liabilities (add lines 17 through 22)		0.	0.	
	Foundations that follow FASB ASC 958, check here ► and complete lines 24, 25, 29, and 30				
	24 Net assets without donor restrictions				
	25 Net assets with donor restrictions				
	Foundations that do not follow FASB ASC 958, check here ► [X] and complete lines 26 through 30				
	26 Capital stock, trust principal, or current funds		1,534,347.	1,742,046.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds		0.	0.	
	29 Total net assets or fund balances		1,534,347.	1,742,046.	
	30 Total liabilities and net assets/fund balances		1,534,347.	1,742,046.	

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 29 (must agree with end-of-year figure reported on prior year's return)	1	1,534,347.
2 Enter amount from Part I, line 27a	2	207,699.
3 Other increases not included in line 2 (itemize) ►	3	0.
4 Add lines 1, 2, and 3	4	1,742,046.
5 Decreases not included in line 2 (itemize) ►	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	1,742,046.

Form 990-PF (2019)

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 3

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 PUBLICLY TRADED SECURITIES					
b PUBLICLY TRADED SECURITIES					
c CAPITAL GAIN DISTRIBUTIONS					
d PUBLICLY TRADED SECURITIES					
e PUBLICLY TRADED SECURITIES					
(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 -4,152.			-4,152.		
b 52,174.			52,174.		
c 7,898.			7,898.		
d 3,341.		3,098.	243.		
e 76,630.		69,092.	7,538.		
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(I) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a			-4,152.		
b			52,174.		
c			7,898.		
d			243.		
e			7,538.		
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	63,701.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8				3,989.	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

Yes No

If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	96,723.	1,528,818.	.063267
2017	80,648.	1,315,641.	.061299
2016	74,722.	1,059,020.	.070558
2015	86,168.	915,803.	.094090
2014	81,782.	776,548.	.105315

- 2 Total of line 1, column (d) 2 **.394529**
- 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 **.078906**
- 4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5 4 **1,721,759.**
- 5 Multiply line 4 by line 3 5 **135,857.**
- 6 Enter 1% of net investment income (1% of Part I, line 27b) 6 **922.**
- 7 Add lines 5 and 6 7 **136,779.**
- 8 Enter qualifying distributions from Part XII, line 4 8 **105,665.**

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.

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 4

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

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-

6 Credits/Payments:

a 2019 estimated tax payments and 2018 overpayment credited to 2019

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

6a 1,000.

6b 0.

6c 0.

6d 0.

7 Total credits and payments. Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached

9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be: Credited to 2020 estimated tax ►

Refunded ►

11

1,000.

0.

844.

10

11

Part VII-A Statements Regarding Activities

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?

Yes

No

1a X

b 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.

1b X

c Did the foundation file Form 1120-POL for this year?

1c X

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:

0.

0.

0.

(1) On the foundation. ► \$ 0. (2) On foundation managers. ► \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

2 X

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THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 5

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11	X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12	X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X
14 The books are in care of ► MARCUS LLP Located at ► 6685 BETA DRIVE, MAYFIELD VILLAGE, OH	Telephone no. ► 440-449-6800 ZIP+4 ► 44143	
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	N/A
16 At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►	16	X

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

	Yes	No
File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		
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 <input checked="" type="checkbox"/>	No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	Yes <input checked="" type="checkbox"/>	No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	Yes <input checked="" type="checkbox"/>	No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	Yes <input checked="" type="checkbox"/>	No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	N/A	
Organizations relying on a current notice regarding disaster assistance, check here	► <input type="checkbox"/>	
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 2019?	1b	
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)):	1c	X
a At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? If "Yes," list the years ►		
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3b	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)	4a	X
<input type="checkbox"/> N/A	4b	X
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 2019?		

Form 990-PF (2019)

THE BAKER HOSTETLER FOUNDATION
C/O CHAD W. MAKUCH

Form 990-PF (2019)

26-3495996

Page 6

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:			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Yes	No
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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	5b
Organizations relying on a current notice regarding disaster assistance, check here					<input checked="" type="checkbox"/>	
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?			N/A	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.						X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?					N/A	7b
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		

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.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		0.	0.	0.

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

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

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

► 0
Form 990-PF (2019)

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 7

Part VIII

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

3 Five highest-paid independent contractors for professional services. 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	N/A	
2		
3		
4		

Part IX-B Summary of Program-Related Investments

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 ►

0.

Form 990-PF (2019)

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 8

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	1,614,706.
b	Average of monthly cash balances	1b	133,273.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,747,979.
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	1,747,979.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	26,220.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,721,759.
6	Minimum investment return Enter 5% of line 5	6	86,088.

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	86,088.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	1,844.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,844.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	84,244.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	84,244.
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	84,244.

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	105,665.
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	
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	105,665.
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	5	0.
6	Adjusted qualifying distributions . Subtract line 5 from line 4	6	105,665.

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.

Form 990-PF (2019)

THE BAKER HOSTETLER FOUNDATION
C/O CHAD W. MAKUCH

Form 990-PF (2019)

26-3495996

Page 9

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				84,244.
2 Undistributed income, if any, as of the end of 2019			0.	
a Enter amount for 2018 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2019:				
a From 2014	43,976.			
b From 2015	41,044.			
c From 2016	21,981.			
d From 2017	15,641.			
e From 2018	21,279.			
f Total of lines 3a through e	143,921.			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 105,665.			0.	
a Applied to 2018, but not more than line 2a				
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 2019 distributable amount				84,244.
e Remaining amount distributed out of corpus	21,421.			
5 Excess distributions carryover applied to 2019 (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.	165,342.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5			0.	
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		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions			0.	
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount - see instr.				0.
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				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 2014 not applied on line 5 or line 7	43,976.			
9 Excess distributions carryover to 2020 Subtract lines 7 and 8 from line 6a	121,366.			
10 Analysis of line 9:				
a Excess from 2015	41,044.			
b Excess from 2016	21,981.			
c Excess from 2017	15,641.			
d Excess from 2018	21,279.			
e Excess from 2019	21,421.			

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 10

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

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling

4942(j)(3) or 4942(j)(5)

	Tax year		Prior 3 years		(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2 a 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 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).)

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., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

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

c Any submission deadlines:

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

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996 Page 11

Part XV Supplementary Information *(continued)*

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
COMMUNITY FOUNDATION OF MIDDLE TENNESSEE 3833 CLEGHORN AVE, #400 NASHVILLE, TN 37215	NONE	PUBLIC	GENERAL SUPPORT	10,000.
HONOR FLIGHT, INC. 175 SOUTH TUTTLE ROAD SPRINGFIELD, OH 45505	NONE	PUBLIC	GENERAL SUPPORT	12,600.
SAVE A WARRIOR 4560 GRATIOT RD SE NEWARK, OH 43056	NONE	PUBLIC	GENERAL SUPPORT	10,000.
BOYS AND GIRLS CLUBS OF AMERICA 1275 PEACHTREE STREET NE ATLANTA, GA 30309	NONE	PUBLIC	GENERAL SUPPORT	10,000.
THE OHIO STATE UNIVERSITY MORITZ COLLEGE OF LAW 55 W 12TH AVE COLUMBUS, OH 43210	NONE	PUBLIC	GENERAL SUPPORT	5,000.
Total	SEE CONTINUATION SHEET(S)			► 3a 102,600.
b Approved for future payment				
NONE				
Total				► 3b 0.

Form 990-PF (2019)

923611 12-17-19

THE BAKER HOSTETLER FOUNDATION
C/O CHAD W. MAKUCH

26-3495996

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
UNIVERSITY OF NEBRASKA - LINCOLN COLLEGE OF LAW 1875 N 42ND ST LINCOLN, NE 68503	NONE	PUBLIC	GENERAL SUPPORT	5,000.
SOUTH TEXAS COLLEGE OF LAW HOUSTON 1303 SAN JACINTO ST. HOUSTON, TX 77002	NONE	PUBLIC	GENERAL SUPPORT	5,000.
UNIVERSITY OF TEXAS AT AUSTIN SCHOOL OF LAW 727 E DEAN KEETON ST. AUSTIN, TX 78705	NONE	PUBLIC	GENERAL SUPPORT	5,000.
UNIVERSITY OF MICHIGAN SCHOOL OF LAW 625 S. STATE STREET ANN ARBOR, MI 48109	NONE	PUBLIC	GENERAL SUPPORT	5,000.
UNIVERSITY OF KENTUCKY COLLEGE OF LAW 620 S LIMESTONE LEXINGTON, KY 40508	NONE	PUBLIC	GENERAL SUPPORT	5,000.
UNIVERSITY OF SAN DIEGO SCHOOL OF LAW 5998 ALCALA PARK SAN DIEGO, CA 92110	NONE	PUBLIC	GENERAL SUPPORT	5,000.
NEW YORK UNIVERSITY SCHOOL OF LAW 40 WASHINGTON SQUARE S NEW YORK, NY 10012	NONE	PUBLIC	GENERAL SUPPORT	10,000.
UNIVERSITY OF UTAH S.J. QUINNEY COLLEGE OF LAW 383 SOUTH UNIVERSITY ST E SALT LAKE CITY, UT 84112	NONE	PUBLIC	GENERAL SUPPORT	5,000.
CAPITAL UNIVERSITY LAW SCHOOL 303 E. BROAD STREET COLUMBUS, OH 43215	NONE	PUBLIC	GENERAL SUPPORT	5,000.
UNIVERSITY OF MIAMI SCHOOL OF LAW 1311 MILLER RD. CORAL GABLES, FL 33146	NONE	PUBLIC	GENERAL SUPPORT	5,000.
Total from continuation sheets				55,000.

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
	(a) Business code	(b) Amount	(c) Exclu- sion 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	46,834.	
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	63,701.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		110,535.	0.
13 Total Add line 12, columns (b), (d), and (e)			13		110,535.
(See worksheet in line 13 instructions to verify calculations.)					

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

THE BAKER HOSTETLER FOUNDATION

Form 990-PF (2019)

C/O CHAD W. MAKUCH

26-3495996

Page 13

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (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
- (2) Other assets

- b Other transactions:**
 - (1) Sales of assets to a noncharitable exempt organization
 - (2) Purchases of assets from a noncharitable exempt organization
 - (3) Rental of facilities, equipment, or other assets
 - (4) Reimbursement arrangements
 - (5) Loans or loan guarantees
 - (6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?

Yes No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**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
ASSISTANT

Signature of officer or trustee

Draft

Date

tion of which preparer has any kn
**ASSISTANT
SECRETARY**

May the IRS discuss this return with the preparer shown below? See instr.

Yes

No

Signature of filer or trustee		Date	File No.		
Paid Preparer Use Only	Print/Type preparer's name JAMES P. SACHER, CPA	Preparer's signature JAMES P. SACHER,	Date 4/9/2020	Check if self-employed	PTIN P00036503
	Firm's name ► MARCUM LLP			Firm's EIN ► 11-1986323	
	Firm's address ► 6685 BETA DRIVE MAYFIELD VILLAGE, OH 44143			Phone no. 440-449-6800	

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- Attach to Form 990, Form 990-EZ, or Form 990-PF.
- Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

THE BAKER HOSTETLER FOUNDATION
C/O CHAD W. MAKUCH

Employer identification number

26-3495996

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

 501(c)() (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ► \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

THE BAKER HOSTETLER FOUNDATION
C/O CHAD W. MAKUCH

Employer identification number

26-3495996

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BAKER HOSTETLER 127 PUBLIC SQUARE, STE 2000 CLEVELAND, OH 44114	\$ 135,330.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small>
			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small>
			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small>
			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small>
			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small>
			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small>
			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small>

Name of organization

THE BAKER HOSTETLER FOUNDATION
C/O CHAD W. MAKUCH

Employer identification number

26-3495996

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____

Name of organization

THE BAKER HOSTETLER FOUNDATION
C/O CHAD W. MAKUCH

Employer identification number

26-3495996

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I					(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
					(e) Transfer of gift		
					Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I					(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
					(e) Transfer of gift		
					Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I					(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
					(e) Transfer of gift		
					Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
DIVIDENDS AND INTEREST	46,834.	0.	46,834.	46,834.	0.
TO PART I, LINE 4	46,834.	0.	46,834.	46,834.	0.

FORM 990-PF

ACCOUNTING FEES

STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	5,730.	2,865.	0.	2,865.
TO FORM 990-PF, PG 1, LN 16B	5,730.	2,865.	0.	2,865.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT FEES	15,160.	15,160.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	15,160.	15,160.	0.	0.

FORM 990-PF

TAXES

STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OHIO TREASURER OF STATE	200.	0.	0.	200.
FEDERAL TAXES	1,197.	0.	0.	0.
FOREIGN TAXES	312.	312.	0.	0.
TO FORM 990-PF, PG 1, LN 18	1,709.	312.	0.	200.

FORM 990-PF

CORPORATE STOCK

STATEMENT 5

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
EQUITY	395,722.	507,182.
TOTAL TO FORM 990-PF, PART II, LINE 10B	395,722.	507,182.

FORM 990-PF

CORPORATE BONDS

STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
BONDS	396,540.	386,097.
TOTAL TO FORM 990-PF, PART II, LINE 10C	396,540.	386,097.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 7

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
		COST	
PUBLICLY TRADED SECURITIES		808,652.	862,521.
TOTAL TO FORM 990-PF, PART II, LINE 13		808,652.	862,521.

FORM 990-PF

EXPLANATION CONCERNING PART VII-A, LINE 8B

STATEMENT 8

EXPLANATION

COPY OF FORM 990-PF NOT REQUIRED BY THE STATE OF OHIO

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
PAUL M. SCHMIDT 127 PUBLIC SQUARE, STE 2000 CLEVELAND, OH 44114	DIRECTOR & PRESIDENT 1.00	0.	0.	0.
HEWITT B. SHAW 127 PUBLIC SQUARE, STE 2000 CLEVELAND, OH 44114	DIRECTOR & SECRETARY/TREASURER 1.00	0.	0.	0.
BRIAN W. SONG 45 ROCKEFELLER PLAZA NEW YORK, NY 10111	DIRECTOR 0.50	0..	0.	0.
R. STEVEN KESTNER 127 PUBLIC SQUARE, STE 2000 CLEVELAND, OH 44114	DIRECTOR & VICE PRESIDENT 1.00	0.	0.	0.
EMILY C. CROSBY 1170 PEACHTREE STREET, STE 2400 ATLANTA, GA 30309	DIRECTOR 0.50	0.	0.	0.
CHAD W. MAKUCH 127 PUBLIC SQUARE, STE 2000 CLEVELAND, OH 44114	ASSISTANT SECRETARY 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.