

2019

Open to Public Inspection

Form 990-PF

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.

Go to www.irs.gov/Form990PF for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or tax year beginning

, 2019, and ending

, 20

Name of foundation THE MARTHA GAINES & RUSSELL WEHRLE MEMORIAL

A Employer identification number

26-6428986

B Telephone number (see instructions)

(304) 769-5667

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

FOUNDATION

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

Room/suite

THOMAS A HEYWOOD, 600 QUARRIER ST

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

CHARLESTON, WV 25301-2121

G Check all that apply

Initial return

Initial return of a former public charity

Final return

Amended return

Address change

Name change

H Check type of organization

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation

I Fair market value of all assets at

J Accounting method ☒ Cash ☐ Accrual

end of year (from Part II, col (c), line

☐ Other (specify)

16) \$ 6,776,718.

(Part I, column (d), must be on cash basis)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (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)	35,000.			
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	153,793.	153,793.		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	110,762.			
b	Gross sales price for all assets on line 6a 631,342.				
7	Capital gain net income (from Part IV, line 2)		110,762.		
8	Net short-term capital gain.				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	299,555.	264,555.		
13	Compensation of officers, directors, trustees, etc.	0.			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) ATCH. 1	3,000.	1,500.		1,500.
c	Other professional fees (attach schedule) [2]	22,994.	22,994.		
	Interest				
	Taxes (attach schedule) (see instructions) [3]	3,949.	3,949.		
	Depreciation (attach schedule) and depletion.				
	Occupancy				
	Travel, conferences, and meetings				
	Printing and publications				
	Other expenses (attach schedule) ATCH. 4	69.			69.
	Total operating and administrative expenses.				
	Add lines 13 through 23.	30,012.	28,443.		1,569.
	Contributions, gifts, grants paid	318,000.			318,000.
	Total expenses and disbursements Add lines 24 and 25	348,012.	28,443.	0.	319,569.
	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-48,457.			
b	Net investment income (if negative, enter -0-)		236,112.		
c	Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)

Beginning of year

End of year

(a) Book Value

(b) Book Value

(c) Fair Market Value

Assets	1	Cash - non-interest-bearing	103,820.	401,335.	401,335.
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable.			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use.			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations (attach schedule) [5]	284,780.	285,113.	285,113.
	b	Investments - corporate stock (attach schedule) ATCH 6	4,624,482.	5,408,919.	5,408,919.
	c	Investments - corporate bonds (attach schedule) ATCH 7	87,610.	74,045.	74,045.
	Liabilities	11	Investments - land, buildings, and equipment basis ▶		
		Less: accumulated depreciation (attach schedule) ▶			
12		Investments - mortgage loans.			
13		Investments - other (attach schedule) ATCH 8	611,868.	607,306.	607,306.
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)	5,712,560.	6,776,718.	6,776,718.
Net Assets or Fund Balances	17	Accounts payable and accrued expenses			
	18	Grants payable.			
	19	Deferred revenue.			
	20	Loans from officers, directors, trustees, and other disqualified persons.			
Net Assets or Fund Balances	21	Mortgages and other notes payable (attach schedule)			
	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 ▶ ☒ and complete lines 26 through 30.			
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg, and equipment fund.			
	28	Retained earnings, accumulated income, endowment, or other funds	5,712,560.	6,776,718.	
29	Total net assets or fund balances (see instructions)	5,712,560.	6,776,718.		
30	Total liabilities and net assets/fund balances (see instructions)	5,712,560.	6,776,718.		

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	5,712,560.
2	Enter amount from Part I, line 27a.	2	-48,457.
3	Other increases not included in line 2 (itemize) ▶ ATCH 9	3	1,112,615.
4	Add lines 1, 2, and 3	4	6,776,718.
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 29	6	6,776,718.

Form 990-PF (2019)

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)

1 a SEE PART IV SCHEDULE

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

110,762.

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

0.

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	320,494.	6,416,436.	0.049949
2017	1,212,458.	6,321,424.	0.191801
2016	621,105.	7,123,885.	0.087186
2015	3,133,329.	9,494,895.	0.330001
2014	2,370,752.	12,606,985.	0.188051

2 Total of line 1, column (d)

2

0.846988

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

0.169398

4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5

4

6,274,211.

5 Multiply line 4 by line 3.

5

1,062,839.

6 Enter 1% of net investment income (1% of Part I, line 27b).

6

2,361.

7 Add lines 5 and 6.

7

1,065,200.

8 Enter qualifying distributions from Part XII, line 4.

8

319,569.

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	4,722.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	2	
3	Add lines 1 and 2	3	4,722.
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	4,722.
6	Credits/Payments		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	13,051.
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	13,051.
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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	8,329.
11	Enter the amount of line 10 to be Credited to 2020 estimated tax 8,329. Refunded ☐ 11	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition		X
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?		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?		X
If "Yes," attach a detailed description of the activities		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by <i>General Instruction T</i>		
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 ☐ WV, ☐ _____		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	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 2019 or the tax year beginning in 2019? See the 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

Form 990-PF (2019)

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		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.		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	X	
14 The books are in care of <u>MICHAEL H. WEHRLE</u> Telephone no <u>304-769-5667</u> Located at <u>P. O. BOX 78 LANSING, WV</u> ZIP+4 <u>25862</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here ☐ and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>		
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?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country <u></u>		

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	N/A
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 2019?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? ☐ Yes ☒ No If "Yes," list the years <u></u>		
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	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u></u>		
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 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)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?	4b	X

Form 990-PF (2019)

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		Yes	No
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐	Yes	☒ No
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐	Yes	☒ No
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	☐	Yes	☒ No
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	☐	Yes	☒ No
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐	Yes	☒ No
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions. Organizations relying on a current notice regarding disaster assistance, check here	☐	5b	N/A
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		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐	Yes	☒ No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870		6b	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?		7b	N/A
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?	☐	Yes	☒ 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. 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
ATCH 10		0.	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	(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. ▶

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 N/A	
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 NONE	
2	
All other program-related investments See instructions	
3 NONE	

Total. Add lines 1 through 3 ▶

Form 990-PF (2019)

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	6,196,528.
b	Average of monthly cash balances	1b	173,229.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	6,369,757.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	6,369,757.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	95,546.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	6,274,211.
6	Minimum investment return. Enter 5% of line 5	6	313,711.

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	313,711.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	4,722.
b	Income tax for 2019 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	4,722.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	308,989.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	308,989.
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	308,989.

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	319,569.
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	319,569.
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	319,569.

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)

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				308,989.
2 Undistributed income, if any, as of the end of 2019				
a Enter amount for 2018 only.				
b Total for prior years 20 17 , 20 16 , 20 15				
3 Excess distributions carryover, if any, to 2019				
a From 2014	1,751,099.			
b From 2015	2,667,636.			
c From 2016	268,429.			
d From 2017	899,721.			
e From 2018	2,831.			
f Total of lines 3a through e	5,589,716.			
4 Qualifying distributions for 2019 from Part XII, line 4 ▶ \$ 319,569.				
a Applied to 2018, 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 2019 distributable amount.				308,989.
e Remaining amount distributed out of corpus.	10,580.			
5 Excess distributions carryover applied to 2019 (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	5,600,296.			
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 2018 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2019 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2020.				
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 2014 not applied on line 5 or line 7 (see instructions)	1,751,099.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	3,849,197.			
10 Analysis of line 9				
a Excess from 2015	2,667,636.			
b Excess from 2016	268,429.			
c Excess from 2017	899,721.			
d Excess from 2018	2,831.			
e Excess from 2019	10,580.			

Form **990-PF** (2019)

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

NOT APPLICABLE

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

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) 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))

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

- 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

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 ATTACHED			SEE ATTACHED	318,000.
Total			▶ 3a	318,000.
b Approved for future payment NONE				
Total			▶ 3b	

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 MARTHA GAINES & RUSSELL WEHRLE MEMORIAL
FOUNDATION

Employer identification number

26-6428986

Organization type (check one)**Filers of:****Section:**

Form 990 or 990-EZ

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

Form 990-PF

- ☒ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

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

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

Special Rules

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

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

JSA

9E1251 1 000

Name of organization **THE MARTHA GAINES & RUSSELL WEHRLE MEMORIAL
FOUNDATION**Employer identification number
26-6428986**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	E. GAINES WEHRLE P. O. BOX 2509 CHARLESTON, WV 25329	\$ 10,000.	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	MICHAEL H. WEHRLE 3150 WEST TEAL ROAD JACKSON, WY 83001	\$ 25,000.	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization THE MARTHA GAINES & RUSSELL WEHRLE MEMORIAL
FOUNDATIONEmployer identification number
26-6428986**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
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization THE MARTHA GAINES & RUSSELL WEHRLE MEMORIAL
FOUNDATION

Employer identification number
26-6428986

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 information once. See instructions.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					160.	
631,182.		PUBLICLY TRADED SECURITIES PROPERTY TYPE: SECURITIES 520,580.				P	VARIOUS 110,602.	VARIOUS
TOTAL GAIN(LOSS)							<u>110,762.</u>	

**The Martha Gaines & Russell Wehrle
Memorial Foundation**
26-6428986

Year Ended December 31, 2019

Form 990-PF, Part XV

Grants and Contributions, etc., Paid

<u>Donee:</u>	<u>Address</u>	<u>Activity</u>	<u>Purpose of Grantor Contributions</u>	<u>Amount</u>
Beverly Farm Foundation	6301 Humbert Rd, Godfrey IL 62035	PC	Fund Operations	10,000
Bridge Road Neighborhood Association	1045 Bridge Road, Charleston WV 25314	PC	Fund Operations	500
Center for Patient Partnerships	975 Bascom Mall, Madison WI 83001	PC	Fund Operations	2,500
Clay Center for the Arts & Science WV	Charleston, WV 25302	PC	Fund Operations	15,000
Covenant House	600 Shrewsbury St., Charleston WV 25301	PC	Fund Operations	5,000
Charleston Area Medical Center Foundation Inc	Charleston, WV 25302	PC	Fund Operations	75,000
Childhood Language Center	406 Capitol St. Charleston, WV 25301	PC	Fund Operations	5,000
Dr. Groves B. Smith Guardianship Corp.	Godfrey IL	PC	Fund Operations	5,000
Daymark	1592 Washington St. East Charleston WV 25311	PC	Fund Operations	5,000
East End Family Resource Center	502 Ruffner Ave, Charleston, WV 25311	PC	Fund Operations	5,000
Education Elevators Foundation	PO Box 11302, Charleston WV 25339	PC	Fund Operations	4,000
Festival	108 1/2 Capitol St Suite 201, Charleston, WV 25301	PC	Fund Operations	2,000
Habitat for Humanity of Kanawha & Putnam County	815 Court St. Charleston WV 25301	PC	Fund Operations	5,000
Kanawha County Dental Health Council, Inc	100 Florida St. Charleston, WV 25302	PC	Fund Operations	2,500
Kanawha Garden Club	1223 Staunton Road, Charleston WV 25314	PC	Fund Operations	4,000
Laotang Yoga	P O Box 406 Charleston, WV 25322	PC	Fund Operations	500
National Youth Science Foundation	PO Box 3387 Charleston WV 25333	PC	Fund Operations	1,000
New River Baptist Church	St. Amant, Louisiana	PC	Fund Operations	5,000
Read Aloud Program of West Virginia	PO Box 1784, Charleston WV 25326	PC	Fund Operations	2,500
Roark-Sullivan Lifeway Center	505 Leon Sullivan, Charleston, WV 25301	PC	Fund Operations	5,000
Saint Matthews Episcopal Church	Charleston, WV 25301	PC	Fund Operations	5,000
Salvation Army Boys & Girls Club	301 Tennessee Ave, Charleston, WV 25302	PC	Fund Operations	10,000
Teays Hill Cemetery Association	Teays Valley, WV	PC	Fund Operations	5,000
TGKVF - COP Convergence Partnership Fund	900 Lee Street, Charleston, WV 25301	PC	Fund Operations	1,000
TGKVF - Charleston Creativity Connections	900 Lee Street, Charleston, WV 25301	PC	Fund Operations	5,000
The Library Foundation of Kan. County	Charleston, WV 25301	S0 1	Fund Operations	5,000
Union Mission Ministries, Inc	Virginia Beach, VA	PC	Fund Operations	50,000
University of Charleston - Innovative Scholars	2300 MacCorkle Ave SE, Charleston, WV 25304	PC	Fund Operations	2,500
Women's Health Center of WV	510 W. Washington St. Charleston WV 25302	PC	Fund Operations	25,000
WV Symphony Orchestra	110 Wyoming St., Charleston WV 25302	PC	Fund Operations	20,000
West Virginia Coding Club	P.O. Box 421, Charleston, WV 25301	PC	Fund Operations	1,000
West Virginia Health Right	1520 Washington St E Charleston, WV 25311	PC	Fund Operations	1,000
WV Independent Colleges & Univ	900 Lee St E # 910, Charleston, WV 25301	PC	Fund Operations	10,000
YWCA	1426 Kanawha Blvd E, Charleston WV 25301	PC	Fund Operations	5,000
YMCA - Kanawha Valley	100 YMCA Dr. Charleston WV 25311	PC	Fund Operations	10,000
YMCA - Spirit of the Valley	100 YMCA Dr. Charleston WV 25311	PC	Fund Operations	3,000
TOTAL				<u>5,000</u>
				<u>318,000</u>

None of the donees are related to the Foundation or its trustees.
Each donee is a well established, well-known organization whose
purpose and activities are apparent.

ATTACHMENT 1

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ACCOUNTING FEES	3,000.	1,500.		1,500.
TOTALS	3,000.	1,500.		1,500.

ATTACHMENT 2FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
INVESTMENT MANAGEMENT FEES	22,994.	22,994.
TOTALS	<u>22,994.</u>	<u>22,994.</u>

ATTACHMENT 3FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
FOREIGN TAXES PAID	3,949.	3,949.
TOTALS	<u>3,949.</u>	<u>3,949.</u>

ATTACHMENT 4

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION.	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
POSTAGE & MISCELLANEOUS	69.	69.
TOTALS	69.	69.

FORM 990PF, PART II - U.S. AND STATE OBLIGATIONS

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ATTACHMENT 5</u>	
		<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MORGAN STANLEY ACCT #9877	137,645.	139,305.	139,305.
MORGAN STANLEY ACCT #0923	147,135.	145,808.	145,808.
US OBLIGATIONS TOTAL	<u>284,780.</u>	<u>285,113.</u>	<u>285,113.</u>

FORM 990PF, PART II - CORPORATE STOCKATTACHMENT 6

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MORGAN STANLEY ACCT # 3159	156,378.	190,659.	190,659.
MORGAN STANLEY ACCT # 9874	167,559.		
MORGAN STANLEY ACCT # 3553	172,273.	276,518.	276,518.
MORGAN STANLEY ACCT # 1310	393,665.	530,474.	530,474.
MORGAN STANLEY ACCT # 1308	240,630.	230,768.	230,768.
MORGAN STANLEY ACCT # 8016	162,649.		
MORGAN STANLEY ACCT # 8023	418,956.		
MORGAN STANLEY ACCT # 8022	287,233.		
MORGAN STANLEY ACCT # 8021	140,191.		
MORGAN STANLEY ACCT # 8024	290,584.		
MORGAN STANLEY ACCT # 8020	290,089.		
MORGAN STANLEY ACCT # 8017	296,055.		
MORGAN STANLEY ACCT # 8015	306,125.		
MORGAN STANLEY ACCT # 8018	301,546.		
MORGAN STANLEY ACCT # 8019	412,957.		
MORGAN STANLEY ACCT # 4667	199,850.	222,891.	222,891.
MORGAN STANLEY ACCT # 6705	144,011.	287,977.	287,977.
MORGAN STANLEY ACCT # 9871	1,350.	915.	915.
MORGAN STANLEY ACCT # 0574	242,381.	321,986.	321,986.
MORGAN STANLEY ACCT # 2816		3,346,731.	3,346,731.
TOTALS	<u>4,624,482.</u>	<u>5,408,919.</u>	<u>5,408,919.</u>

FORM 990PF, PART II - CORPORATE BONDSATTACHMENT 7

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MORGAN STANLEY ACCT # 0923	87,610.	74,045.	74,045.
TOTALS	<u>87,610.</u>	<u>74,045.</u>	<u>74,045.</u>

ATTACHMENT 8FORM 990PF, PART II - OTHER INVESTMENTS

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MORGAN STANLEY ACCT # 9877	130,005.	134,033.	134,033.
MORGAN STANLEY ACCT # 0923	59,314.	56,446.	56,446.
MORGAN STANLEY ACCT # 1134	323,332.	331,171.	331,171.
MORGAN STANLEY ACCT # 1958	99,217.	85,656.	85,656.
TOTALS	<u>611,868.</u>	<u>607,306.</u>	<u>607,306.</u>

ATTACHMENT 9FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCESDESCRIPTIONAMOUNT

UNREALIZED GAIN

1,112,615.

TOTAL

1,112,615.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 10

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
MARTHA CHILTON MUELLER P. O. BOX 12895 JACKSON, WY 83002	TRUSTEE 1.00	0	0	0
E GAINES WEHRLE 1025 PONTE VEDRE BLVD PONTE VEDRE BEACH, FL 32082	TRUSTEE 1.00	0	0	0
KATHERINE WEHRLE KEND 65 BARNEGAT ROAD NEW CANAAN, CT 06840	TRUSTEE 1.00	0	0	0
MICHAEL H WEHRLE 3150 WEST TEAL ROAD JACKSON, WY 83001	TRUSTEE 1.00	0	0	0
THOMAS A HEYWOOD 600 QUARRIER STREET CHARLESTON, WV 25301	TRUSTEE 1.00	0	0	0
GRAND TOTALS		0.	0.	0.