Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning , and ending

Name of foundation

FRED & JANET BRUBAKER FOUNDATION

A Employer identification number

25-6401741

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

PO BOX 1330

Room/suite

B Telephone number (see instructions)

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

SOMERSET PA 15501

C If exemption application is pending, check here ▶ ☐ 6

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

D 1 Foreign organizations check here ▶ ☐

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

H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation 04

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) ▶ $ 476,173

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

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

03/04

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ▶ ☒ if the foundation is **not** required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	12,241	12,241		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	16,784			
	b Gross sales price for all assets on line 6a 38,609				
	7 Capital gain net income (from Part IV, line 2)		16,784		
	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	29,025	29,025	0	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	4,596	4,596		
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 1	795	795		
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att sch) STMT 2	66	66		
	24 **Total operating and administrative expenses** Add lines 13 through 23	5,457	5,457	0	0
	25 Contributions, gifts grants paid	27,000			27,000
	26 **Total expenses and disbursements.** Add lines 24 and 25	32,457	5,457	0	27,000
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	-3,432			
	b **Net investment income** (if negative, enter -0-)		23,568		
	c **Adjusted net income** (if negative, enter -0-)			0	

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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	174	68	68
	2	Savings and temporary cash investments	9,761	16,330	16,330
	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			
	10a	Investments – U S and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule) SEE STMT 3	568,795	450,168	450,168
	c	Investments – corporate bonds (attach schedule)			
	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 ▶ SEE STATEMENT 4)	1,406	9,607	9,607
	16	**Total assets** (to be completed by all filers – see the instructions Also, see page 1, item I)	580,136	476,173	476,173
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26, and lines 30 and 31**			
	24	Unrestricted	580,136	476,173	
	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)	580,136	476,173	
	31	**Total liabilities and net assets/fund balances** (see instructions)	580,136	476,173	

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	580,136
2	Enter amount from Part I, line 27a	2	-3,432
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	576,704
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 5	5	100,531
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	476,173

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	SEE WORKSHEET			
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	16,784
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	164

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))
2017	26,733	538,664	0.049628
2016	25,345	538,658	0.047052
2015	26,181	518,874	0.050457
2014	25,000	542,603	0.046074
2013	22,000	497,600	0.044212

2	**Total** of line 1, column (d)	2	0.237423
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	0.047485
4	Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	531,450
5	Multiply line 4 by line 3	5	25,236
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	236
7	Add lines 5 and 6	7	25,472
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	27,000

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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	236
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	236
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	236
6	Credits/Payments			
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a 270		
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	270
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	34
11	Enter the amount of line 10 to be **Credited to 2019 estimated tax** ▶ 34 **Refunded** ▶		11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		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?	1c		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	2		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	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by *General Instruction T*	5		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?	6	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	7	X	
8a	Enter the states to which the foundation reports or with which it is registered See instructions ▶ PA			
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 SEE STMT 6	8b		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 2018 or the taxable year beginning in 2018? See instructions for Part XIV If "Yes," complete Part XIV	9		X 2
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses STMT 7	10	X	

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?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ SOMERSET TRUST CO Telephone no ▶ 814-443-9201
PO BOX 1330
Located at ▶ SOMERSET PA ZIP+4 ▶ 15501

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

			Yes	No
16	At any time during calendar year 2018, 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 ☒ 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 N/A	1b		
	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 2018? N/A	1c		
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 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? ☐ Yes ☒ No			
	If "Yes," list the years ▶ 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement – see instructions) N/A	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 ▶ 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 2018 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 2018) N/A	3b		
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 2018?	4b		X

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

			Yes	No
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	5b	
	Organizations relying on a current notice regarding disaster assistance, check here	▶ ☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	N/A ☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53 4945–5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		X
	If "Yes" to 6b, file Form 8870			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	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?	☐ 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
I. FRED BRUBAKER 607 TAYMAN AVE SOMERSET PA 15501	TRUSTEE 0 00	0	0	0
SOMERSET TRUST CO PO BOX 1330 SOMERSET PA 15501	TRUSTEE 0 00	4,596	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 ▶ 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 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 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	529,637
b	Average of monthly cash balances		1b	9,906
c	Fair market value of all other assets (see instructions)		1c	0
d	**Total** (add lines 1a, b, and c)		1d	539,543
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	539,543
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)		4	8,093
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	531,450
6	**Minimum investment return.** Enter 5% of line 5		6	26,573

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	26,573
2a	Tax on investment income for 2018 from Part VI, line 5	2a 236		
b	Income tax for 2018 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	236
3	Distributable amount before adjustments Subtract line 2c from line 1		3	26,337
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	26,337
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	26,337

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	27,000
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
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	27,000
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	236
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	26,764

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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				26,337
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only			26,442	
b Total for prior years 20 ____ , 20 ____ , 20 ____				
3 Excess distributions carryover, if any, to 2018				
a From 2013				
b From 2014				
c From 2015				
d From 2016				
e From 2017				
f **Total** of lines 3a through e				
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ $ 27,000				
a Applied to 2017, but not more than line 2a			26,442	
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 2018 distributable amount				558
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2018 (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				
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 2017 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				25,779
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 2013 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2019.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016				
d Excess from 2017				
e Excess from 2018				

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 2018, 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) 2018	(b) 2017	(c) 2016	(d) 2015	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test – enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test – enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

I. FRED BRUBAKER & JANET BRUBAKER (DECEASED)

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

N/A

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

N/A

c Any submission deadlines

N/A

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

N/A

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*				
TRINITY EVANGELICAL LUTHERAN CHURCH 918 TAYMAN AVENUE SOMERSET PA 15501			PROMOTE RELIGIOUS ACTIVITIES	5,000
CHILDREN'S AID HOME & SOC PO BOX 1195 SOMERSET PA 15501			PROMOTE THE CARE OF CHILDREN	5,000
SOMERSET HOSPITAL FOUNDATION 225 SOUTH CENTER AVE, SOMERSET PA 15501			PROMOTE HEALTH SERVICES	5,000
SALVATION ARMY 140 EAST FAIRVIEW STREET SOMERSET PA 15501			PROMOTE SOCIAL SERVICES	1,000
SOMERSET VOL FIRE DEPART PO BOX 121 SOMERSET PA 15501			PROMOTE PUBLIC SAFETY	2,000
IN TOUCH HOSPICE 1590 N. CENTER AVE SOMERSET PA 15501			PROMOTE HEALTH SERVICES	4,000
SOMERSET AREA FOOD PANTRY 416 WEST FAIRVIEW ST SOMERSET PA 15501			PROVIDE FOOD FOR THE NEEDY	2,000
1889 FOUNDATION 4 VALLEY PIKE JOHNSTOWN PA 15905			PROMOTE HEALTH CARE	1,000
NEXT STEP CENTER 406 STOYSTOWN ROAD SOMERSET PA 15501			PROMOTE SOCIAL SERVICES	2,000
Total			▶ 3a	27,000
b *Approved for future payment* N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	12,241	
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			14	16,784	
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		29,025	0
13 Total Add line 12, columns (b), (d), and (e)				13	29,025

(See worksheet in line 13 instructions to verify calculations)

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

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

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

			Yes	No
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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers transactions and sharing arrangements
N/A			

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		

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

Sign Here

for STC, by Shaun Bray — 5/9/19

Signature of officer or trustee — Date — TRUSTEE — Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed
GEORGIANN PETRILLA CPA	Georgiann Petrilla CPA	5/9/19	

Firm's name ▶ BULOW, HOTTLE & CO. PTIN P00234713

Firm's address ▶ 950 E MAIN ST SOMERSET, PA 15501-2005 Firm's EIN ▶ 25-1188995 Phone no 814-445-8961

Form **990-PF**

Capital Gains and Losses for Tax on Investment Income

For calendar year 2018 or tax year beginning and ending

2018

Name

FRED & JANET BRUBAKER FOUNDATION

Employer Identification Number

25-6401741

	(a) List and describe the kind(s) of property sold e g real estate 2-story brick warehouse or common stock 200 shs MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day yr)
(1)	FIDELITY SPARTAN EXTENDED MARKETS	P	06/27/18	06/29/18
(2)	HILL ROM HOLDINGS	P	07/24/17	06/11/18
(3)	CORESITE REALTY	P	09/14/16	05/24/18
(4)	CULLEN FROST BANKERS	P	VARIOUS	06/11/18
(5)	MARKEL	P	03/15/13	06/11/18
(6)	MICROSEMI	P	04/16/12	05/29/18
(7)	THOR INDUSTRIES	P	05/11/16	12/07/18
(8)	XPERI	P	07/14/15	02/01/18
(9)	JAZZ PHARMACEUTICALS	P	08/13/12	12/07/18
(10)	CULLEN FROST BANKERS	P	08/13/10	06/11/18
(11)	FACTSET RESEARCH SYSTEMS	P	05/14/08	07/10/18
(12)	SL GREEN REALTY	P	09/10/09	12/07/18
(13)				
(14)				
(15)				

	(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)
(1)	1,800		1,791	9
(2)	1,588		1,433	155
(3)	4,057		2,911	1,146
(4)	3,684		2,093	1,591
(5)	6,670		3,033	3,637
(6)	4,608		1,377	3,231
(7)	3,044		2,465	579
(8)	1,639		2,747	-1,108
(9)	3,091		1,047	2,044
(10)	1,727		798	929
(11)	4,080		1,246	2,834
(12)	2,229		884	1,345
(13)	392			392
(14)				
(15)				

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(1)				9
(2)				155
(3)				1,146
(4)				1,591
(5)				3,637
(6)				3,231
(7)				579
(8)				-1,108
(9)				2,044
(10)				929
(11)				2,834
(12)				1,345
(13)				392
(14)				
(15)				

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING	$ 795	$ 795	$	$
TOTAL	$ 795	$ 795	$ 0	$ 0

Statement 2 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
EXPENSES				
ADVERTISING	66	66		
TOTAL	$ 66	$ 66	$ 0	$ 0

Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
92 SHARES TRUSTMARK	$ 2,931	$ 2,616	MARKET	$ 2,616
85 SHARES POWERSHARES ETF HC	8,374		MARKET	
85 SHARES BOOZ ALLEN HAMILTON HOLDIN	3,241	3,831	MARKET	3,831
84 SHARES SMITH A O	5,148	3,587	MARKET	3,587
82 SHARES HARRIS	11,615	11,041	MARKET	11,041
800 SHARES BRIGGS & STRATTON	20,296	10,464	MARKET	10,464
8 SHARES AMERCO	3,023	2,625	MARKET	2,625
76 SHARES XPERI	1,854		MARKET	
37 SHARES AVANOS MEDICAL		1,657	MARKET	1,657
74 SHARES PACKAGING CORP	8,921	6,176	MARKET	6,176
7 SHARES FRONTIER COMMUNICATIONS	47	17	MARKET	17
68 SHARES CHURCH & DWIGHT	3,412	4,472	MARKET	4,472
67 SHARES TRAVELERS	9,088	8,023	MARKET	8,023
67 SHARES MICROSEMI	3,461		MARKET	
67 SHARES CORELOGIC	3,096	2,239	MARKET	2,239
62 SHARES BIG LOTS	3,481	1,793	MARKET	1,793
61 SHARES POWERSHARES ETF MAT	3,192		MARKET	
60 SHARES GALLAGHER ARTHUR J	3,797	4,422	MARKET	4,422

Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
6 SHARES MARKEL	$ 6,835	$	MARKET	$
59 SHARES PEPPBLEBROOK HOTEL	2,193	1,670	MARKET	1,670
544 SHARES VERIZON COMMUNICATIONS	28,794	30,584	MARKET	30,584
54 SHARES BRUNSWICK	2,982	2,508	MARKET	2,508
52 SHARES FIRST BANK OF SAN FRANCISC	4,505	4,519	MARKET	4,519
50 SHARES U S G	1,928	2,133	MARKET	2,133
47 SHARES CULLEN FROST	4,449		MARKET	
44 SHARES VECTRUS INC	1,357	950	MARKET	950
44 SHARES EASTGROUP PROPERTIES	3,889	4,036	MARKET	4,036
43 SHARES ISHARES MID CAP	8,161	7,141	MARKET	7,141
41 SHARES CENTENE	4,136	4,727	MARKET	4,727
400 SHARES XYLEM	27,280	26,688	MARKET	26,688
400 SHARES ITT INDUSTRIES	21,348	19,308	MARKET	19,308
39 SHARES CORESITE REALTY	4,442		MARKET	
38 SHARES US SILICA	1,237	387	MARKET	387
38 SHARES THOR INDUSTRIES	5,727		MARKET	
37 SHARES HALYARD HEALTH	1,709		MARKET	
35 SHARES REGENCY CENTERS	2,421	2,054	MARKET	2,054
105 SHARES GRACO	1,583	4,394	MARKET	4,394
34 SHARES CHECKPOINT SOFTWARE	3,523	3,490	MARKET	3,490
33 SHARES MANHATTAN ASSOCIATES	1,635	1,398	MARKET	1,398
33 SHARES INGREDION INC.	4,613	3,016	MARKET	3,016
32 SHARES HUBBELL	4,331	3,179	MARKET	3,179
28 SHARES AFFILIATED MANAGERS GROUP	5,747	2,728	MARKET	2,728
25 SHARES MKS INSTRUMENTS	2,363	1,615	MARKET	1,615
25 SHARES ICON	2,804	3,230	MARKET	3,230
2460 SHARES COLGATE PALMOLIVE	185,607	146,419	MARKET	146,419
24 SHARES SL GREEN REALTY	2,422		MARKET	
23 SHARES REINSURANCE GROUP	3,586	3,225	MARKET	3,225
22 SHARES JAZZ PHARMACEUTICALS	2,962		MARKET	
21 SHARES AMC NETWORKS	1,136	1,152	MARKET	1,152
20 SHARES FACTSET RESEARCH SYSTEMS	3,855		MARKET	
17 SHARES KANSAS CITY SOUTHERN	1,789	1,623	MARKET	1,623
17 SHARES HILL ROM HOLDINGS	1,433		MARKET	
16 SHARES HUNTINGTON INGALLS	3,771	3,045	MARKET	3,045
155 SHARES XCEL ENERGY	7,457	7,637	MARKET	7,637
106 SHARES ISHARES SMALL CAP	8,142	7,348	MARKET	7,348
105 SHARES POWERSHARES ETF IT	8,026		MARKET	
1000 SHARES EXXON MOBIL	83,640	68,190	MARKET	68,190

Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
105 SHARES INVESCO EXCHANGE SMLCP IN	$	$ 7,247	MARKET	$ 7,247
85 SHARES INVESCO EXCHANGE HEALTH		9,140	MARKET	9,140
61I SHARES NVESCO EXCHANGE MATERIALS		2,424	MARKET	2,424
TOTAL	$ 568,795	$ 450,168		$ 450,168

Statement 4 - Form 990-PF, Part II, Line 15 - Other Assets

Description	Beginning of Year	End of Year	Fair Market Value
5.697 SHARES VANGUARD 500 INDEX	$ 1,406	$ 1,319	$ 1,319
156.025 SHARES FIDELITY EXTENDED MAR		8,288	8,288
TOTAL	$ 1,406	$ 9,607	$ 9,607

Statement 5 - Form 990-PF, Part III, Line 5 - Other Decreases

Description	Amount
DEPRECIATION OF ASSETS	$ 100,259
FEDERAL EXCISE TAX	272
TOTAL	$ 100,531

Statement 6 - Form 990-PF, Part VII-A, Line 8b - Not Filing with Attorney General Explanation

Description
EXEMPT - CONTRIBUTIONS LESS THAN $ 25,000

Statement 7 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors

Name	Address	City, State, Zip
I FRED & JANET BRUBAKER	607 TAYMAN AVE	SOMERSET PA 15501