

Form **990-PF**

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

OMB No. 1545-0052

2018

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2018 or tax year beginning , and ending

Name of foundation THE GERBER FOUNDATION		A Employer identification number 38-6068090												
Number and street (or P.O. box number if mail is not delivered to street address) 4747 WEST 48TH STREET, SUITE 153		B Telephone number (see instructions) 231-924-3175												
Room/suite														
City or town, state or province, country, and ZIP or foreign postal code FREMONT MI 49412		C If exemption application is pending, check here " <input type="checkbox"/>												
G Check all that apply: <table style="display: inline-table; vertical-align: top; margin-right: 20px;"> <tr><td><input type="checkbox"/></td><td>Initial return</td></tr> <tr><td><input type="checkbox"/></td><td>Final return</td></tr> <tr><td><input type="checkbox"/></td><td>Address change</td></tr> </table> <table style="display: inline-table; vertical-align: top;"> <tr><td><input type="checkbox"/></td><td>Initial return of a former public charity</td></tr> <tr><td><input type="checkbox"/></td><td>Amended return</td></tr> <tr><td><input type="checkbox"/></td><td>Name change</td></tr> </table>		<input type="checkbox"/>	Initial return	<input type="checkbox"/>	Final return	<input type="checkbox"/>	Address change	<input type="checkbox"/>	Initial return of a former public charity	<input type="checkbox"/>	Amended return	<input type="checkbox"/>	Name change	D 1. Foreign organizations, check here " <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation " <input type="checkbox"/>
<input type="checkbox"/>	Initial return													
<input type="checkbox"/>	Final return													
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<input type="checkbox"/>	Name change													
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here " <input type="checkbox"/>												
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) u \$ 69,699,062	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here " <input type="checkbox"/>												
(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)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check u <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	25,607	25,607		
	4 Dividends and interest from securities	270,382	270,382		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	5,713,615			
	b Gross sales price for all assets on line 6a 45,990,943				
	7 Capital gain net income (from Part IV, line 2)		5,713,615		
	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) STMT 1	338,086	332,507			
12 Total. Add lines 1 through 11	6,347,690	6,342,111	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages	98,849	3,954		94,895
	15 Pension plans, employee benefits	24,195	968		23,227
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 2	39,205	1,176		38,023
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 3	166,375			
	19 Depreciation (attach schedule) and depletion STMT 4	847			
	20 Occupancy	22,874			22,874
	21 Travel, conferences, and meetings	21,630			21,630
	22 Printing and publications	1,908			1,908
	23 Other expenses (att. sch.) STMT 5 STMT 6	318,766	261,616		43,572
	24 Total operating and administrative expenses. Add lines 13 through 23	694,649	267,714	0	246,129
	25 Contributions, gifts, grants paid	3,091,115			3,091,115
26 Total expenses and disbursements. Add lines 24 and 25	3,785,764	267,714	0	3,337,244	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	2,561,926				
b Net investment income (if negative, enter -0-)		6,074,397			
c Adjusted net income (if negative, enter -0-)			0		

For Paperwork Reduction Act Notice, see instructions.

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			
	2	Savings and temporary cash investments	71,087	40,612	40,612
	3	Accounts receivable u			
		Less: allowance for doubtful accounts u			
	4	Pledges receivable u			
		Less: allowance for doubtful accounts u			
	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) u			
		Less: allowance for doubtful accounts u 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 7	82,206,244	84,814,098	69,630,204
	c	Investments – corporate bonds (attach schedule)			
	11	Investments – land, buildings, and equipment: basis u			
	Less: accumulated depreciation (attach sch.) u				
12	Investments – mortgage loans				
13	Investments – other (attach schedule)				
14	Land, buildings, and equipment: basis u 20,956				
	Less: accumulated depreciation (attach sch.) u STMT 8 19,867	1,937	1,089	1,089	
15	Other assets (describe u SEE STATEMENT 9)	40,736	27,157	27,157	
16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	82,320,004	84,882,956	69,699,062	
Liabilities	17	Accounts payable and accrued expenses	2,887	3,913	
	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 u)			
	23	Total liabilities (add lines 17 through 22)	2,887	3,913	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26, and lines 30 and 31. u <input checked="" type="checkbox"/>				
	24	Unrestricted	82,317,117	84,879,043	
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. u <input type="checkbox"/>				
	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)	82,317,117	84,879,043		
31	Total liabilities and net assets/fund balances (see instructions)	82,320,004	84,882,956		

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)	82,317,117
2	Enter amount from Part I, line 27a	2,561,926
3	Other increases not included in line 2 (itemize) u	
4	Add lines 1, 2, and 3	84,879,043
5	Decreases not included in line 2 (itemize) u	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	84,879,043

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 GF ALTERNATIVES	P		
b FIXED	P		
c EQUITY	P		
d PARTNERSHIP K-1'S	P		
e PARTNERSHIP K-1'S	P		

(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 15,083,811		13,912,343	1,171,468
b 13,752,915		14,050,256	-297,341
c 15,252,905		12,130,858	3,122,047
d		183,871	-183,871
e 1,901,312			1,901,312

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))
			1,171,468
			-297,341
			3,122,047
			-183,871
			1,901,312

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	5,713,615
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
If "Yes," the foundation 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	2,958,415	72,782,455	0.040647
2016	3,945,205	68,332,309	0.057736
2015	3,702,012	72,381,157	0.051146
2014	3,534,802	75,781,214	0.046645
2013	3,695,026	72,179,893	0.051192

2 Total of line 1, column (d)	2	0.247366
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	0.049473
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	74,453,205
5 Multiply line 4 by line 3	5	3,683,423
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	60,744
7 Add lines 5 and 6	7	3,744,167
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	3,337,244

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 <input type="checkbox"/> 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 <input type="checkbox"/> and enter 1% of Part I, line 27b	1	121,488
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	121,488
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	121,488
6	Credits/Payments:		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	162,257
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	20,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	182,257
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> 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	60,769
11	Enter the amount of line 10 to be: Credited to 2019 estimated tax <input type="checkbox"/> 60,769 Refunded <input type="checkbox"/>	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 If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
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. <input type="checkbox"/> \$ _____ (2) On foundation managers. <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. MI		
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 2018 or the taxable year beginning in 2018? See instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X