

**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](http://www.irs.gov/Form990PF) for instructions and the latest information.

For calendar year **2025** or tax year beginning , and ending

Name of foundation <b>L &amp; L NIPPERT CHARITABLE FOUNDATION INC ATTN: CARTER F. RANDOLPH, PH.D.</b>				A Employer identification number <b>31-1351011</b>	
Number and street (or P.O. box number if mail is not delivered to street address) <b>10653 TECHWOODS CIRCLE SUITE #101</b>			Room/suite	B Telephone number <b>513-891-7144</b>	
City or town <b>BLUE ASH</b>		State or province <b>OH</b>	Country	ZIP or foreign postal code <b>45242</b>	
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change				C If exemption application is pending, check here ... <input type="checkbox"/>	
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				D 1. Foreign organizations, check here ..... <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ..... <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) <b>\$ 126,550,542.</b>		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		E If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(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 .....			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments .....	1,097.	1,097.		STATEMENT 1
	4 Dividends and interest from securities .....	2,333,756.	2,333,756.		STATEMENT 2
	5a Gross rents .....				
	b Net rental income or (loss) .....				
	6a Net gain or (loss) from sale of assets not on line 10		7,067,546.		
	b Gross sales price for all assets on line 6a .....	65,261,298.			
	7 Capital gain net income (from Part IV, line 2) .....		7,067,546.		
	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) .....					
11 Other income .....					
12 Total. Add lines 1 through 11 .....		9,402,399.	9,402,399.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc. ....	30,000.	0.		30,000.
	14 Other employee salaries and wages .....				
	15 Pension plans, employee benefits .....				
	16a Legal fees .....				
	b Accounting fees .....	STMT 3 7,810.	3,905.		3,905.
	c Other professional fees .....	STMT 4 464,162.	464,162.		0.
	17 Interest .....				
	18 Taxes .....	STMT 5 179,070.	49,726.		0.
	19 Depreciation and depletion .....				
	20 Occupancy .....				
	21 Travel, conferences, and meetings .....				
	22 Printing and publications .....				
	23 Other expenses .....	STMT 6 19,807.	0.		19,807.
	24 Total operating and administrative expenses. Add lines 13 through 23 .....	700,849.	517,793.		53,712.
	25 Contributions, gifts, grants paid .....	5,301,526.			5,301,526.
26 Total expenses and disbursements. Add lines 24 and 25 .....	6,002,375.	517,793.		5,355,238.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	3,400,024.				
b Net investment income (if negative, enter -0-)		8,884,606.			
c Adjusted net income (if negative, enter -0-)			N/A		

**L & L NIPPERT CHARITABLE FOUNDATION INC**  
**ATTN: CARTER F. RANDOLPH, PH.D.**

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<b>Part II Balance Sheets</b> <small>Attached schedules and amounts in the description column should be for end-of-year amounts only.</small>		Beginning of year	End of year	
		(a) Book value	(b) Book value	(c) Fair market value
<b>Assets</b>	1 Cash - non-interest-bearing .....	1,019,945.	1,397,543.	1,397,543.
	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 .....			
	7 Other notes and loans receivable .....			
	Less: allowance for doubtful accounts .....			
	8 Inventories for sale or use .....			
	9 Prepaid expenses and deferred charges .....			
	10a Investments - U.S. and state government obligations .....			
	b Investments - corporate stock ..... <b>STMT 7</b>	49,602,673.	45,421,477.	105,956,064.
	c Investments - corporate bonds .....			
	11 Investments - land, buildings, and equipment: basis .....			
Less: accumulated depreciation .....				
12 Investments - mortgage loans .....				
13 Investments - other ..... <b>STMT 8</b>	8,702,716.	15,906,338.	19,196,935.	
14 Land, buildings, and equipment: basis .....				
Less: accumulated depreciation .....				
15 Other assets (describe .....) )				
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I) .....	59,325,334.	62,725,358.	126,550,542.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....			
	18 Grants payable .....			
	19 Deferred revenue .....			
	20 Loans from officers, directors, trustees, and other disqualified persons .....			
	21 Mortgages and other notes payable .....			
	22 Other liabilities (describe .....) )			
23 <b>Total liabilities</b> (add lines 17 through 22) .....	0.	0.		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here</b> ..... <input type="checkbox"/>			
	<b>and complete lines 24, 25, 29, and 30.</b>			
	24 Net assets without donor restrictions .....			
	25 Net assets with donor restrictions .....			
	<b>Foundations that do not follow FASB ASC 958, check here</b> ... <input checked="" type="checkbox"/>			
	<b>and complete lines 26 through 30.</b>			
	26 Capital stock, trust principal, or current funds .....	10,403,661.	10,403,661.	
27 Paid-in or capital surplus, or land, bldg., and equipment fund .....	0.	0.		
28 Retained earnings, accumulated income, endowment, or other funds ...	48,921,673.	52,321,697.		
29 <b>Total net assets or fund balances</b> .....	59,325,334.	62,725,358.		
30 <b>Total liabilities and net assets/fund balances</b> .....	59,325,334.	62,725,358.		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year - Part II, line 29, column (a) (must agree with end-of-year figure reported on prior year's return) .....	1	59,325,334.
2 Enter amount from Part I, line 27a .....	2	3,400,024.
3 Other increases not included on line 2 (itemize) .....	3	0.
4 Add lines 1, 2, and 3 .....	4	62,725,358.
5 Decreases not included on line 2 (itemize) .....	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, line 29, column (b) .....	6	62,725,358.

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**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 LITIGATION & BUYOUT PROCEEDS	P		
b SCHWAB 3611	P		
c SCHWAB 3611	P		
d CASH IN LIEU OF STOCK	P		
e CAPITAL GAINS DIVIDENDS			

(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 6,208.			6,208.
b 47,285,572.		48,938,814.	-1,653,242.
c 17,931,803.		9,254,938.	8,676,865.
d 120.			120.
e 37,595.			37,595.

(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			6,208.
b			-1,653,242.
c			8,676,865.
d			120.
e			37,595.

2 Capital gain net income or (net capital loss)	{ If gain, also enter on Part I, line 7 If (loss), enter -0- on Part I, line 7 ..... }	2	7,067,546.
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- on Part I, line 8 .....		3	N/A

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 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)	1	123,496.
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, column (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	123,496.
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	123,496.
6 Credits/Payments:		
a 2025 estimated tax payments and 2024 overpayment credited to 2025 .....	6a	90,991.
b Exempt foreign organizations - tax withheld at source .....	6b	0.
c Tax paid with application for extension of time to file (Form 8868) .....	6c	0.
d Backup withholding erroneously withheld .....	6d	0.
7 Total credits and payments. Add lines 6a through 6d .....	7	90,991.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached .....	8	929.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed .....	9	33,434.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid .....	10	
11 Enter the amount of line 10 to be: Credited to 2026 estimated tax _____ Refunded ...	11	

**Part VI-A Statements Regarding Activities**

		Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c	Did the foundation file Form 1120-POL for this year?		X
	d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.		
	e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions. OH		
8b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2025 or the tax year beginning in 2025? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
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 WWW.LNLCHARITABLE.ORG	X	
14	The books are in care of CARTER F. RANDOLPH Telephone no. 513-891-7144 Located at 4200 MALSARY ROAD, CINCINNATI, OH ZIP+4 45242		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year		N/A
16	At any time during calendar year 2025, 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		X

**Part VI-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
<b>1a</b> 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? .....	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? .....	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? .....	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? .....	1a(4)	X
(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)? .....	1a(5)	X
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> 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.) .....	1a(6)	X
<b>b</b> If any answer is "Yes" to 1a(1)-(6), did <b>any</b> 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	X
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> 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 2025? .....	1d	X
<b>2</b> 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)):		
<b>a</b> At the end of tax year 2025, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2025? .....	2a	X
If "Yes," list the years _____, _____, _____, _____		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement - see instructions.) .....	2b	N/A
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. _____, _____, _____, _____		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? .....	3a	X
<b>b</b> If "Yes," did it have excess business holdings in 2025 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 2025.) .....	3b	N/A
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? .....	4a	X
<b>b</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 2025? .....	4b	X

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

	Yes	No
<b>5a</b> 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))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
<b>b</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	
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
<b>d</b> 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	
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
<b>8</b> 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?		X

**Part VII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

**1** List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		30,000.	0.	0.

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

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

Total number of other employees paid over \$50,000 0

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

**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
RANDOLPH COMPANY INC 4200 MALSBARY ROAD, CINCINNATI, OH 45242	INVESTMENT ADVISORS	472,112.

Total number of others receiving over \$50,000 for professional services ..... 0

**Part VIII-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 VIII-B** Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3 ..... 0.

**Part IX 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	114,892,169.
b	Average of monthly cash balances .....	1b	3,477,677.
c	Fair market value of all other assets (see instructions) .....	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c) .....	1d	118,369,846.
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	118,369,846.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions) .....	4	1,775,548.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 .....	5	116,594,298.
6	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5 .....	6	5,829,715.

**Part X 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 IX, line 6 .....	1	5,829,715.
2a	Tax on investment income for 2025 from Part V, line 5 .....	2a	123,496.
b	Income tax for 2025. (This does not include the tax from Part V.) .....	2b	
c	Add lines 2a and 2b .....	2c	123,496.
3	Distributable amount before adjustments. Subtract line 2c from line 1 .....	3	5,706,219.
4	Recoveries of amounts treated as qualifying distributions .....	4	0.
5	Add lines 3 and 4 .....	5	5,706,219.
6	Deduction from distributable amount (see instructions) .....	6	0.
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1 .....	7	5,706,219.

**Part XI Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, line 26, column (d) .....	1a	5,355,238.
b	Program-related investments - total from Part VIII-B .....	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required) .....	3a	
b	Cash distribution test (attach the required schedule) .....	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4 .....	4	5,355,238.

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**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2024	(c) 2024	(d) 2025
<b>1</b> Distributable amount for 2025 from Part X, line 7 .....				5,706,219.
<b>2</b> Undistributed income, if any, as of the end of 2025:				
<b>a</b> Enter amount for 2024 only .....			4,902,562.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2025:				
<b>a</b> From 2020 .....				
<b>b</b> From 2021 .....				
<b>c</b> From 2022 .....				
<b>d</b> From 2023 .....				
<b>e</b> From 2024 .....				
<b>f</b> Total of lines 3a through 3e .....	0.			
<b>4</b> Qualifying distributions for 2025 from Part XI, line 4: \$ <b>5,355,238.</b>				
<b>a</b> Applied to 2024, but not more than line 2a ...			4,902,562.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) ...		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) .....	0.			
<b>d</b> Applied to 2025 distributable amount .....				452,676.
<b>e</b> Remaining amount distributed out of corpus .....	0.			
<b>5</b> Excess distributions carryover applied to 2025 (If an amount appears in column (d), the same amount must be shown in column (a).) .....	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 .....	0.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b .....		0.		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed .....		0.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions .....		0.		
<b>e</b> Undistributed income for 2024. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
<b>f</b> Undistributed income for 2025. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2026 .....				5,253,543.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions) .....	0.			
<b>8</b> Excess distributions carryover from 2020 not applied on line 5 or line 7 .....	0.			
<b>9</b> Excess distributions carryover to 2026. Subtract lines 7 and 8 from line 6a .....	0.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2021 ...				
<b>b</b> Excess from 2022 ...				
<b>c</b> Excess from 2023 ...				
<b>d</b> Excess from 2024 ...				
<b>e</b> Excess from 2025 ...				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2025, 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)

Table with 5 columns: (a) 2025, (b) 2024, (c) 2023, (d) 2022, (e) Total. Rows include 2a-e (Qualifying distributions) and 3a-d (Alternative tests).

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers: a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs: Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, 2b, 2c, and 2d.

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

SEE STATEMENT 10

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:

L & L NIPPERT CHARITABLE FOUNDATION INC

Form 990-PF (2025)

ATTN: CARTER F. RANDOLPH, PH.D.

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**Part XIV** Supplementary Information *(continued)*

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
4C FOR CHILDREN 2100 SHERMAN AVE #300 CINCINNATI, OH 45212	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
ADVENTURE CREW 4222 HAMILTON AVE. CINCINNATI, OH 45223	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
AMERICAN RED CROSS 2111 DANA AVENUE CINCINNATI, OH 45207	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	69,054.
BEECH ACRES PARENTING CENTER 615 ELSINORE PLACE, SUITE 500 CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	70,000.
BEECHWOOD HOME 2140 POGUE AVE. CINCINNATI, OH 45208	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			<b>3a</b> 5,301,526.
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>				<b>3b</b> 0.

Form 990-PF (2025)





**Part XIV Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
BETHANY HOUSE SERVICES INC. 4769 READING ROAD CINCINNATI, OH 45237	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
BIG BROTHERS BIG SISTERS OF BUTLER COUNTY 1755 S. ERIE BLVD., SUITE D HAMILTON, OH 45011	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
BIG BROTHERS BIG SISTERS OF GREATER CINCINNATI 615 ELSINORE PLACE, SUITE 950 CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
BLOC MINISTRIES, INC. 911 W 8TH ST CINCINNATI, OH 45203	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
BON SECOURS MERCY HEALTH FOUNDATION 4600 MCAULEY PLACE, STE 100 CINCINNATI, OH 45242	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
BOYS AND GIRLS CLUBS OF GREATER CINCINNATI 600 DALTON AVENUE CINCINNATI, OH 45203	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
BREAKTHROUGH CINCINNATI INC. 6905 GIVEN RD. CINCINNATI, OH 45243	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	15,000.
BRIGHTON CENTER INC. 741 CENTRAL AVE. NEWPORT, KY 41071	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
BROWN COUNTY EDUCATIONAL SERVICE CENTER 9231-B HAMER RD GEORGETOWN, OH 45121	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
CAMP JOY FOUNDATION 10117 OLD 3-C HIGHWAY CLARKSVILLE, OH 45113	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
<b>Total from continuation sheets</b>				<b>5,002,472.</b>

**Part XIV Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
CANINE COMPANIONS FOR INDEPENDENCE 7480 NEW ALBANY CONDIT RD NEW ALBANY, OH 43054	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
CATHOLIC INNERCITY SCHOOLS EDUCATION FUND (CISE) 100 EAST EIGHTH STREET CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	130,000.
CENTER FOR RESPITE CARE, INC. 1615 REPUBLIC STREET CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	60,000.
CHANGING GEARS 2015 CENTRAL AVE CINCINNATI, OH 45214	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
CHILDHOOD FOOD SOLUTIONS 2573 ST. LEO PLACE CINCINNATI, OH 45225	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	57,425.
CHILDREN'S HOSPITAL MEDICAL CENTER 3333 BURNET AVENUE CINCINNATI, OH 45229	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
CHILDREN'S HUNGER ALLIANCE 1105 SCHROCK RD., SUITE 505 COLUMBUS, OH 43229	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	75,000.
CINCINNATI ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED (CABVI) 2045 GILBERT AVENUE CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
CINCINNATI MUSEUM ASSOCIATION 953 EDEN PARK DRIVE CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	45,000.
CINCINNATI PARKS FOUNDATION 421 OAK STREET CINCINNATI, OH 45219	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
<b>Total from continuation sheets</b>				

**Part XIV Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
CINCINNATI PLAYHOUSE IN THE PARK 962 MT. ADAMS CIRCLE CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
CINCINNATI PUBLIC RADIO (DBA 90.9 WGUC, 91.7 WVXU, 88.5 WMUB) 2117 DANA AVENUE CINCINNATI, OH 45207	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
CINCINNATI THERAPEUTIC RIDING AND HORSEMANSHIP 1342 US HWY 50 MILFORD, OH 45150	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	75,000.
CINCINNATI WORKS, INC. 708 WALNUT STREET CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	130,000.
CINCINNATI YOUTH COLLABORATIVE 301 OAK STREET CINCINNATI, OH 45219	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
CITY GOSPEL MISSION 1805 DALTON AVE. CINCINNATI, OH 45214	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
CRAYONS TO COMPUTERS 1350 TENNESSEE AVENUE CINCINNATI, OH 45229	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	150,000.
DEPAUL CRISTO REY HIGH SCHOOL 3440 CENTRAL PARKWAY CINCINNATI, OH 45225	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
DIOCESAN CATHOLIC CHILDREN'S HOME 75 ORPHANAGE ROAD FT. MITCHELL, KY 41017	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	15,000.
DOWN SYNDROME ASSOCIATION OF GREATER CINCINNATI 4623 WESLEY AVENUE, SUITE A CINCINNATI, OH 45212	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	40,000.
<b>Total from continuation sheets</b>				

**Part XIV Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
EPISCOPAL RETIREMENT SERVICES 3870 VIRGINIA AVE. CINCINNATI, OH 45227	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	75,000.
FERNSIDE: A CENTER FOR GRIEVING CHILDREN 4360 COOPER RD CINCINNATI, OH 45242	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
FREESTORE FOODBANK INC. 3401 ROSENTHAL WAY CINCINNATI, OH 45204	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	80,000.
GREATER CINCINNATI TELEVISION EDUCATIONAL FOUNDATION 1223 CENTRAL PARKWAY CINCINNATI, OH 45214	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	130,000.
HOSPICE OF CINCINNATI, INC. 4360 COOPER ROAD CINCINNATI, OH 45242	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	20,000.
INNER CITY YOUTH OPPORTUNITIES 1821 SUMMIT ROAD, SUITE 210 CINCINNATI, OH 45237	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	15,000.
KEEP CINCINNATI BEAUTIFUL, INC. 1115 BATES AVE CINCINNATI, OH 45225	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
LA SOUPE, INC. 915 E MCMILLAN ST CINCINNATI, OH 45206	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	250,000.
LAST MILE FOOD RESCUE 1775 MENTOR AVE CINCINNATI, OH 45212	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
LIGHTHOUSE YOUTH SERVICES, INC. D/B/A LIGHTHOUSE YOUTH & FAMILY SERVICES 401 E. MCMILLAN STREET CINCINNATI, OH 45206	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
<b>Total from continuation sheets</b>				

**Part XIV** Supplementary Information

**3 Grants and Contributions Paid During the Year (Continuation)**

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
MATTHEW 25 MINISTRIES 11060 KENWOOD RD BLUE ASH, OH 45242	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
MILL CREEK ALLIANCE 1223 JEFFERSON AVENUE CINCINNATI, OH 45215	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	61,047.
NEW DAY RANCH 14838 ROSENSTIEL RD. VERONA, KY 41092	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
NEW LIFE FURNITURE, INC. DBA NEW LIFE FURNITURE BANK 11335 REED HARTMAN HWY., UNIT 134 CINCINNATI, OH 45241	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	40,000.
OHIO FOUNDATION OF INDEPENDENT COLLEGES, INC. (OFIC) 60 COLLEGEVIEW RD, SUITE 107 WESTERVILLE, OH 43081	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	7,500.
OHIO RIVER FOUNDATION 4480 CLASSIC DRIVE CINCINNATI, OH 45241	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
OPERATION WARM 50 APPLIED BANK BLVD., SUITE 204 GLEN MILLS, PA 19342	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
OUR DAILY BREAD 1730 RACE STREET CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	40,000.
PLANNED PARENTHOOD SOUTHWEST OHIO REGION 2314 AUBURN AVE. CINCINNATI, OH 45219	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	40,000.
PREGNANCY CENTER WEST INC. 2859 BOUDINOT AVE. SUITE 320 CINCINNATI, OH 45238	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
<b>Total from continuation sheets</b>				

**Part XIV Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
PRO BONO PARTNERSHIP OF OHIO 255 EAST FIFTH ST., SUITE 1900 CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	40,000.
PROKIDS 222 WEST 7TH STREET CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	75,000.
SALK INSTITUTE FOR BIOLOGICAL STUDIES 10010 N TORREY PINES RD. LA JOLLA, CA 92037	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
SAMARITAN CAR CARE CLINIC 1428 MADISON AVE. COVINGTON, KY 41011	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
SHELTERHOUSE VOLUNTEER GROUP: DBA: SHELTERHOUSE 411 GEST STREET CINCINNATI, OH 45203	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
SOCIETY OF ST. VINCENT DE PAUL DISTRICT COUNCIL OF CINCINNATI 1125 BANK STREET CINCINNATI, OH 45214	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	150,000.
ST. VINCENT DE PAUL COMMUNITY PHARMACY OF CINCINNATI 1146 BANK ST. CINCINNATI, OH 45214	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	150,000.
STEPPING STONES INC. 5650 GIVEN ROAD CINCINNATI, OH 45243	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	30,000.
SWEET CHEEKS DIAPER BANK 2331 TERHUNE ALLEY CINCINNATI, OH 45206	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
TAFT MUSEUM OF ART 316 PIKE ST CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
<b>Total from continuation sheets</b>				

**Part XIV Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
TALBERT HOUSE 2600 VICTORY PARKWAY CINCINNATI, OH 45206	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	125,000.
TEACH FOR AMERICA SOUTHWEST OHIO 1311 VINE STREET CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	75,000.
THE CHILDREN'S HOME OF CINCINNATI 5050 MADISON ROAD CINCINNATI, OH 45227	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	75,000.
THE CHILDREN'S THEATRE OF CINCINNATI 4015 RED BANK ROAD CINCINNATI, OH 45227	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
THE CINCINNATI EYE INSTITUTE FOUNDATION 1945 CEI DRIVE CINCINNATI, OH 45242	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	125,000.
THE DRAGONFLY FOUNDATION 506 OAK STREET CINCINNATI, OH 45219	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	45,000.
THE EAST END ADULT EDUCATION CENTER 5721 DRAGON WAY, SUITE 401 CINCINNATI, OH 45227	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	35,000.
THE FIRST STEP HOME, INC. 2211 FULTON AVE. CINCINNATI, OH 45206	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
THE NATURE CONSERVANCY 6375 RIVERSIDE DRIVE, SUITE 100 DUBLIN, OH 43017	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	100,000.
THE SALVATION ARMY 114 EAST CENTRAL PARKWAY, #400 CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	75,000.
<b>Total from continuation sheets</b>				

**Part XIV Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
THE UNIVERSITY OF CINCINNATI FOUNDATION 51 GOODMAN DRIVE, SUITE 100 CINCINNATI, OH 45219	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	300,000.
UNIVERSITY OF THE CUMBERLANDS 816 WALNUT STREET WILLIAMSBURG, KY 40769	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	15,000.
VALLEY VIEW NATURE PRESERVE 790 GARFIELD AVENUE MILFORD, OH 45150	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	25,000.
WOMEN HELPING WOMEN 215 EAST NINTH ST., 7TH FLOOR CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	76,500.
YMCA OF GREATER CINCINNATI 1105 ELM STREET CINCINNATI, OH 45202	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	50,000.
ZOOLOGICAL SOCIETY OF CINCINNATI 3400 VINE ST CINCINNATI, OH 45220	NONE	NOT FOR PROFIT	ORGANIZATION'S CHARITABLE PURPOSE	200,000.
<b>Total from continuation sheets</b>				

# Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. **FORM 990-PF**

**2025**

Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

Name <b>L &amp; L NIPPERT CHARITABLE FOUNDATION INC</b> <b>ATTN: CARTER F. RANDOLPH, PH.D.</b>	Employer identification number <b>31-1351011</b>
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**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

1 Total tax (see instructions) .....		<b>1</b>	<b>123,496.</b>
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	<b>2a</b>		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	<b>2b</b>		
c Credit for federal tax paid on fuels (see instructions) .....	<b>2c</b>		
d Total. Add lines 2a through 2c .....		<b>2d</b>	
3 Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....		<b>3</b>	<b>123,496.</b>
4 Enter the tax shown on the corporation's 2024 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 .....		<b>4</b>	<b>90,991.</b>
5 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....		<b>5</b>	<b>90,991.</b>

**Part II Reasons for Filing** - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6  The corporation is using the adjusted seasonal installment method.
- 7  The corporation is using the annualized income installment method.
- 8  The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

		(a)	(b)	(c)	(d)
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	<b>9</b>	05/15/25	06/15/25	09/15/25	12/15/25
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	<b>10</b>	22,748.	39,000.	30,874.	30,874.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions .....	<b>11</b>	90,991.			
<b>Complete lines 12 through 18 of one column before going to the next column.</b>					
12 Enter amount, if any, from line 18 of the preceding column	<b>12</b>		68,243.	29,243.	
13 Add lines 11 and 12 .....	<b>13</b>		68,243.	29,243.	
14 Add amounts on lines 16 and 17 of the preceding column	<b>14</b>				1,631.
15 Subtract line 14 from line 13. If zero or less, enter -0- .....	<b>15</b>	90,991.	68,243.	29,243.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>		0.	0.	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b>			1,631.	30,874.
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	<b>18</b>	68,243.	29,243.		

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2025) Created 11/14/25

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <b>(C corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions ..... <b>19</b>				
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2025 and before 7/1/2025 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 7\% (0.07)}{365}$ ...	<b>22</b> \$	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2025 and before 10/1/2025 .....	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 7\% (0.07)}{365}$ ...	<b>24</b> \$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2025 and before 1/1/2026 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 7\% (0.07)}{365}$ ...	<b>26</b> \$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2025 and before 4/1/2026 .....	<b>27</b>	<b>SEE ATTACHED WORKSHEET</b>		
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$ ...	<b>28</b> \$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2026 and before 7/1/2026 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times 7\%}{365}$ .....	<b>30</b> \$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2026 and before 10/1/2026 .....	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times 7\%}{365}$ .....	<b>32</b> \$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2026 and before 1/1/2027 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times 7\%}{365}$ .....	<b>34</b> \$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2026 and before 3/16/2027 .....	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times 7\%}{365}$ .....	<b>36</b> \$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b> \$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns .....	<b>38</b>			<b>929.</b>

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a Revenue Ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 800-829-4933 to get interest rate information.



## FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB	1,097.	1,097.	
TOTAL TO PART I, LINE 3	1,097.	1,097.	

## FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB	2,371,351.	37,595.	2,333,756.	2,333,756.	
TO PART I, LINE 4	2,371,351.	37,595.	2,333,756.	2,333,756.	

## FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	7,810.	3,905.		3,905.
TO FORM 990-PF, PG 1, LN 16B	7,810.	3,905.		3,905.

## FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	464,162.	464,162.		0.
TO FORM 990-PF, PG 1, LN 16C	464,162.	464,162.		0.

FORM 990-PF

TAXES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAX	49,726.	49,726.		0.
FEDERAL EXCISE TAX PAYMENTS	129,344.	0.		0.
TO FORM 990-PF, PG 1, LN 18	179,070.	49,726.		0.

FORM 990-PF

OTHER EXPENSES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
GRANT PROCESSING AND APPROVAL	7,950.	0.		7,950.
WEBSITE	9,821.	0.		9,821.
FILING FEES	225.	0.		225.
BANK FEES	1,773.	0.		1,773.
POSTAGE	38.	0.		38.
TO FORM 990-PF, PG 1, LN 23	19,807.	0.		19,807.

FORM 990-PF

CORPORATE STOCK

STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCKS	45,421,477.	105,956,064.
TOTAL TO FORM 990-PF, PART II, LINE 10B	45,421,477.	105,956,064.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 8

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
EXCHANGE TRADED FUNDS	COST	15,906,338.	19,196,935.
TOTAL TO FORM 990-PF, PART II, LINE 13		15,906,338.	19,196,935.

FORM 990-PF

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

STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DR. CARTER F. RANDOLPH 4200 MALSARY ROAD CINCINNATI, OH 45242	PRESIDENT & TRUSTEE 5.00	30,000.	0.	0.
LAWRENCE H. KYTE, JR. 4200 MALSARY ROAD CINCINNATI, OH 45242	VICE PRESIDENT & TRUSTEE 1.00	0.	0.	0.
MARTIN COOPER 4200 MALSARY ROAD CINCINNATI, OH 45242	SECRETARY & TRUSTEE 1.00	0.	0.	0.
BRAD LINDNER 4200 MALSARY ROAD CINCINNATI, OH 45242	TREASURER & TRUSTEE 1.00	0.	0.	0.
MEREDITH LESLIE 4200 MALSARY ROAD CINCINNATI, OH 45242	TRUSTEE 1.00	0.	0.	0.
CARTER L. RANDOLPH 4200 MALSARY ROAD CINCINNATI, OH 45242	TRUSTEE 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		30,000.	0.	0.

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION  
PART XIV, LINES 2A THROUGH 2D

STATEMENT 10

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

CARTER F RANDOLPH PH.D  
10653 TECHWOODS CIRCLE SUITE #101  
CINCINNATI, OH 45242

TELEPHONE NUMBER

513-891-7144

FORM AND CONTENT OF APPLICATIONS

APPLICATIONS SHOULD BE SUBMITTED THROUGH THE ONLINE GRANT APPLICATION SUBMISSION PORTALS. FULL DIRECTIONS FOR APPLICATIONS ARE AVAILABLE ON WWW.LNLCHARITABLE.ORG.

ANY SUBMISSION DEADLINES

APPLICATIONS MUST BE RECEIVED BY AUGUST 1ST.

RESTRICTIONS AND LIMITATIONS ON AWARDS

GRANTS ARE ONLY GRANTED TO LOCAL 501(C)(3) ORGANIZATIONS.

## GENERAL EXPLANATION

STATEMENT 11

## FORM/LINE IDENTIFIER AND DESCRIPTION/RETURN REFERENCE

FORM 990-PF, PART VII-B, LINE 1A QUESTION 3 - PROFESSIONAL FEES PAID TO D

## EXPLANATION:

PROFESSIONAL FEES OF \$472,112 WERE PAID TO THE RANDOLPH COMPANY, A COMPANY, WHICH THROUGH ATTRIBUTION, IS WHOLLY OWNED BY CARTER F RANDOLPH PH.D, THE PRESIDENT/TRUSTEE OF THE FOUNDATION.

## GENERAL EXPLANATION

STATEMENT 12

## FORM/LINE IDENTIFIER AND DESCRIPTION/RETURN REFERENCE

FORM 990-PF, PART VIII, LINE 1 AND PART VII-B, LINE 1A QUESTION 4 - COMPE

## EXPLANATION:

THE \$30,000 IN COMPENSATION REPORTED BY CARTER RANDOLPH IS FOR ADMINISTRATION SERVICES. IT WAS PAID TO CFRPHD, LLC - A SINGLE-MEMBER LLC OWNED BY CARTER F RANDOLPH PH.D, THE PRESIDENT/TRUSTEE OF THE FOUNDATION.





# IRS E-file Signature Authorization for a Tax-Exempt Entity

For calendar year 2025, or fiscal year beginning \_\_\_\_\_, 2025, and ending \_\_\_\_\_, 20\_\_\_\_

# 2025

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**

Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer **L & L NIPPERT CHARITABLE FOUNDATION INC**  
**ATTN: CARTER F. RANDOLPH, PH.D.** EIN or SSN **31-1351011**

Name and title of officer or person subject to tax **CARTER F RANDOLPH**  
**PRESIDENT/TRUSTEE**

### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

<b>1a</b> Form 990 check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here	<input checked="" type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4)	<b>6b</b> <u>0.</u>
<b>7a</b> Form 4720 check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2025 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

#### PIN: check one box only

I authorize **MELLOTT ADVISORS, LLC** to enter my PIN **12124**  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2025 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2025 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_

Date \_\_\_\_\_

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**31334724131**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2025 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **MELLOTT ADVISORS, LLC** Date \_\_\_\_\_

**ERO Must Retain This Form - See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2025) Created 5/1/25

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2025**

Department of the Treasury  
Internal Revenue Service

For calendar year 2025 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSNs on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed.	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>L &amp; L NIPPERT CHARITABLE FOUNDATION INC</b> <b>ATTN: CARTER F. RANDOLPH, PH.D.</b>	<b>D</b> Employer identification number <b>31-1351011</b>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	Number and street. If a P.O. box, see instructions. <b>10653 TECHWOODS CIRCLE SUITE #101</b>	<b>E</b> Group exemption number (see instructions)
	Room or suite no. City or town <b>BLUE ASH</b>	
	State or province <b>OH</b>	
	Country ZIP or foreign postal code <b>45242</b>	
	<b>F</b> <input type="checkbox"/> Check box if an amended return.	
	<b>C</b> Book value of all assets at end of year ..... <b>62,725,358.</b>	

**G** Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust  State college/university  
 6417(d)(1)(A) Applicable entity

**H** Check if filing only to claim  Credit from Form 8941  Refund shown on Form 2439  Elective payment amount from Form 3800

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

**J** Enter the number of attached Schedules A (Form 990-T) ..... **1**

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation

**L** The books are in care of **CARTER F. RANDOLPH** Telephone number **513-891-7144**

<b>Part I Total Unrelated Business Taxable Income</b>	
<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	<b>0.</b>
<b>2</b> Reserved for future use	
<b>3</b> Add lines 1 and 2	
<b>4</b> Charitable contributions (see instructions for limitation rules)	<b>0.</b>
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	
<b>6</b> Deduction for net operating loss. See instructions	<b>0.</b>
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions)	<b>1,000.</b>
<b>9</b> Trusts. Section 199A deduction. See instructions	
<b>10</b> Total deductions. Add lines 8 and 9	<b>1,000.</b>
<b>11</b> Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	<b>0.</b>

<b>Part II Tax Computation</b>	
<b>1</b> Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	<b>0.</b>
<b>2</b> Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	
<b>3</b> Proxy tax. See instructions	
<b>4a</b> Amount from Form 4255, Part I, line 3, column (q)	
<b>4b</b> Other tax amounts. See instructions	
<b>5</b> Alternative minimum tax	
<b>6</b> Tax on noncompliant facility income. See instructions	
<b>7</b> Total. Add lines 3 through 6 to line 1 or 2, whichever applies	<b>0.</b>

<b>Part III Tax and Payments</b>	
<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	
<b>1b</b> Other credits (see instructions)	
<b>1c</b> General business credit. Attach Form 3800 (see instructions)	
<b>1d</b> Credit for prior-year minimum tax (attach Form 8801 or 8827)	
<b>1e</b> Total credits. Add lines 1a through 1d	
<b>2</b> Subtract line 1e from Part II, line 7	<b>0.</b>
<b>3a</b> Amount from Form 4255, Part I, line 3, column (r) (see instructions)	
<b>3b</b> Amount due from Form 8611	
<b>3c</b> Amount due from Form 8697	
<b>3d</b> Amount due from Form 8866	
<b>3e</b> Other amounts due (see instructions)	
<b>3f</b> Total amounts due. Add lines 3a through 3e	<b>0.</b>
<b>4</b> Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>0.</b>

**Part III Tax and Payments** (continued)

<b>5 a</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5a</b>	0.
<b>b</b>	First installment of section 1062 applicable net tax liability. Enter amount from Form 1062, line 15	<b>5b</b>	
<b>6 a</b>	Payments: Preceding year's overpayment credited to the current year	<b>6a</b>	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>	
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>	
<b>g</b>	Elective payment election amount from Form 3800	<b>6g</b>	
<b>h</b>	Payment from Form 2439	<b>6h</b>	
<b>i</b>	Credit from Form 4136	<b>6i</b>	
<b>j</b>	Other (see instructions)	<b>6j</b>	
<b>k</b>	Section 1062 applicable net tax liability. Enter amount from 1062, line 14	<b>6k</b>	
<b>7</b>	<b>Total payments and section 1062 applicable net tax liability.</b> Add lines 6a through 6k	<b>7</b>	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5a, 5b, and 8, enter amount owed	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5a, 5b, and 8, enter amount overpaid	<b>10</b>	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2026 estimated tax</b> <b>Refunded</b>	<b>11</b>	

For Refunded amount, also complete and attach Form 8050. See instructions.

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b>	At any time during the 2025 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	<b>Yes</b>	<b>No</b>
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ <u>29,396.</u> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
<b>6 a</b>	Reserved for future use		
<b>b</b>	Reserved for future use		

**Part V Supplemental Information**

Provide any additional information. See instructions.

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **PRESIDENT/TRUSTEE**

May the IRS discuss this return with the preparer shown below (see instructions)?  **Yes**  **No**

**Paid Preparer Use Only**

Enter preparer's name: **GREGORY A. DEYHLE** Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: **P00341594**

Firm's name: **MELLOTT ADVISORS, LLC** Firm's EIN: **39-4917009**

Firm's address: **312 WALNUT STREET - SUITE 2500 CINCINNATI, OH 45202-4025** Phone no.: **513-241-2940**

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 13

<u>TAX YEAR</u>	<u>LOSS SUSTAINED</u>	<u>LOSS PREVIOUSLY APPLIED</u>	<u>LOSS REMAINING</u>	<u>AVAILABLE THIS YEAR</u>
12/31/17	39,592.	10,196.	29,396.	29,396.
NOL CARRYOVER AVAILABLE THIS YEAR			29,396.	29,396.

**SCHEDULE A  
(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1  
OMB No. 1545-0047

**2025**

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>L &amp; L NIPPERT CHARITABLE FOUNDATION INC</b> <b>ATTN: CARTER F. RANDOLPH, PH.D.</b>	<b>B</b> Employer identification number <b>31-1351011</b>
<b>C</b> Unrelated business activity code (see instructions) <b>525990</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business **INVESTMENT IN PUBLICLY TRADED PARTNERSHIP**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales _____				
<b>b</b> Less returns and allowances _____ <b>c</b> Balance	<b>1c</b>			
<b>2</b> Cost of goods sold (Part III, line 8) .....	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c .....	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions .....	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts .....	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) .....	<b>5</b>			
<b>6</b> Rent income (Part IV) .....	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Part V) .....	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI) .....	<b>8</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) .....	<b>9</b>			
<b>10</b> Exploited exempt activity income (Part VIII) .....	<b>10</b>			
<b>11</b> Advertising income (Part IX) .....	<b>11</b>			
<b>12</b> Other income (see instructions; attach statement) .....	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12 .....	<b>13</b>	0.		

**Part II Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X) .....		<b>1</b>		
<b>2</b> Salaries and wages .....		<b>2</b>		
<b>3</b> Repairs and maintenance .....		<b>3</b>		
<b>4</b> Bad debts .....		<b>4</b>		
<b>5</b> Interest (attach statement). See instructions .....		<b>5</b>		
<b>6</b> Taxes and licenses .....		<b>6</b>		
<b>7</b> Depreciation (attach Form 4562). See instructions .....	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return .....	<b>8a</b>		<b>8b</b>	
<b>9</b> Depletion .....		<b>9</b>		
<b>10</b> Contributions to deferred compensation plans .....		<b>10</b>		
<b>11</b> Employee benefit programs .....		<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII) .....		<b>12</b>		
<b>13</b> Excess readership costs (Part IX) .....		<b>13</b>		
<b>14</b> Other deductions (attach statement) .....		<b>14</b>		
<b>15 Total deductions.</b> Add lines 1 through 14 .....		<b>15</b>		0.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) .....		<b>16</b>		0.
<b>17</b> Deduction for net operating loss. See instructions .....		<b>17</b>		0.
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16 .....		<b>18</b>		

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2025

**Part III Cost of Goods Sold** Enter method of inventory valuation

1 Inventory at beginning of year .....	1	
2 Purchases .....	2	
3 Cost of labor .....	3	
4 Additional section 263A costs (attach statement) .....	4	
5 Other costs (attach statement) .....	5	
6 <b>Total.</b> Add lines 1 through 5 .....	6	
7 Inventory at end of year .....	7	
8 <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....				0.
4 Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5 <b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) .....				
b Other deductions (attach statement) .....				
c Total deductions (add lines 3a and 3b, columns A through D) .....				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5 Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6 Divide line 4 by line 5 .....	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....				0.
9 Allocable deductions. Multiply line 3c by line 6 .....				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....				0.
11 <b>Total dividends - received deductions</b> included in line 10 .....				0.

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).		
<b>Totals</b>			0.	0.		

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4	
5	Gross income from activity that is not unrelated business income .....	5	
6	Expenses attributable to income entered on line 5 .....	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7	



# Alternative Minimum Tax-Corporations

Attach to your tax return.  
Go to [www.irs.gov/Form4626](http://www.irs.gov/Form4626) for instructions and the latest information.

# 2025

Name of corporation <b>L &amp; L NIPPERT CHARITABLE FOUNDATION INC ATTN: CARTER F. RANDOLPH, PH.D.</b>	Employer identification number (EIN) <b>31-1351011</b>
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- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? .....  Yes  No  
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)?  Yes  No  
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).
- C** Has the corporation filing this form already determined it is an applicable corporation in current or prior years for purposes of the corporate alternative minimum tax (CAMT)? .....  Yes  No  
If "Yes," skip Part I and continue to Part II. If "No," complete Part I.

**Part I** **Applicable Corporation Determination** (Report all amounts in U.S. dollars.)

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
<b>1</b> Net income or loss per applicable financial statement(s) (AFS) (see inst):			
<b>a</b> Consolidated net income or loss per the AFS of the corporation .....	<b>1a</b>		
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss) .....	<b>1b</b>		
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) .....	<b>1c</b>		
<b>d</b> Adjustment for certain consolidating entries (see instructions) .....	<b>1d</b>		
<b>e</b> Specified additional net income or loss item B. Reserved for future use	<b>1e</b>		
<b>f</b> AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d .....	<b>1f</b>		
<b>2</b> Adjustments (see instructions):			
<b>a</b> Financial statements covering different tax years .....	<b>2a</b>		
<b>b</b> Corporations that are not included on the taxpayer's consolidated return .....	<b>2b</b>		
<b>c</b> Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG) .....	<b>2c</b>		
<b>d</b> Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	<b>2d</b>		
<b>e</b> Certain taxes .....	<b>2e</b>		
<b>f</b> Patronage dividends and per-unit retain allocations (cooperatives only)	<b>2f</b>		
<b>g</b> Alaska native corporations .....	<b>2g</b>		
<b>h</b> Certain credits .....	<b>2h</b>		
<b>i</b> Mortgage servicing income .....	<b>2i</b>		
<b>j</b> Tax-exempt entities (organizations subject to tax under section 511) ...	<b>2j</b>		
<b>k</b> Depreciation .....	<b>2k</b>		
<b>l</b> Qualified wireless spectrum .....	<b>2l</b>		
<b>m</b> Covered transactions .....	<b>2m</b>		
<b>n</b> Adjustments related to bankruptcy and insolvency .....	<b>2n</b>		
<b>o</b> Certain insurance company adjustments .....	<b>2o</b>		
<b>p</b> Adjustment P - Reserved for future use .....	<b>2p</b>		
<b>q</b> Adjustment Q - Reserved for future use .....	<b>2q</b>		
<b>r</b> Adjustment R - Reserved for future use .....	<b>2r</b>		
<b>s</b> Adjustment S - Reserved for future use .....	<b>2s</b>		
<b>z</b> Other .....	<b>2z</b>		
<b>3</b> Specified adjustment. Reserved for future use .....	<b>3</b>		
<b>4</b> Total adjustments. Combine lines 2a through 2z .....	<b>4</b>		
<b>5</b> AFSI. Combine lines 1f and 4 .....	<b>5</b>		

For Paperwork Reduction Act Notice, see separate instructions.

<b>Part I</b> <b>Applicable Corporation Determination</b> (Report all amounts in U.S. dollars.) <i>(continued)</i>			
<b>6</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5 .....	<b>6</b>		
<b>7</b> 3-year average annual AFSI (see instructions) .....	<b>7</b>		
<b>8</b> Is line 7 more than \$1 billion? <input type="checkbox"/> <b>Yes.</b> Continue to line 9. <input type="checkbox"/> <b>No.</b> STOP here and attach to your tax return.			
<b>9</b> Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)? <input type="checkbox"/> <b>Yes.</b> Continue to line 10. <input type="checkbox"/> <b>No.</b> Continue to Part II.			
	<b>(a)</b> First Preceding Year Ended	<b>(b)</b> Second Preceding Year Ended	<b>(c)</b> Third Preceding Year Ended
<b>10</b> AFSI for purposes of the \$100 million test before adjustments:			
<b>a</b> AFSI from line 5 .....	<b>10a</b>		
<b>b</b> Aggregation differences (see instructions) .....	<b>10b</b>		
<b>c</b> Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b .....	<b>10c</b>		
<b>11</b> Adjustments:			
<b>a</b> Income not effectively connected to a U.S. trade or business .....	<b>11a</b>		
<b>b</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions) .....	<b>11b</b>		
<b>c</b> Reserved for future use - Other adjustments 1 .....	<b>11c</b>		
<b>d</b> Reserved for future use - Other adjustments 2 .....	<b>11d</b>		
<b>12</b> Total adjustments. Combine lines 11a and 11b .....	<b>12</b>		
<b>13</b> Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12 .....	<b>13</b>		
<b>14</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13 .....			<b>14</b>
<b>15</b> 3-year average annual AFSI for purposes of the \$100 million test .....			<b>15</b>
<b>16</b> Is line 15 \$100 million or more? <input type="checkbox"/> <b>Yes.</b> Continue to Part II. <input type="checkbox"/> <b>No.</b> STOP here. Attach to your tax return.			

**Part II Corporate Alternative Minimum Tax (CAMT)**

<b>1</b> Net income or loss per AFS (see instructions):		
<b>a</b> Consolidated net income or loss per the AFS of the corporation .....	<b>1a</b>	-1,000.
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss) .....	<b>1b</b>	
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) .....	<b>1c</b>	
<b>d</b> Adjustment for certain consolidating entries (see instructions) .....	<b>1d</b>	
<b>e</b> Specified additional net income or loss item D. Reserved for future use .....	<b>1e</b>	
<b>f</b> AFS net income or loss before adjustments. Combine lines 1a through 1d .....	<b>1f</b>	-1,000.
<b>2</b> Adjustments (see instructions):		
<b>a</b> Financial statements covering different tax years .....	<b>2a</b>	
<b>b</b> Reserved for future use - Adjustment 2b .....	<b>2b</b>	
<b>c</b> Corporations that are not included on the taxpayers - consolidated return (see instructions) .....	<b>2c</b>	
<b>d</b> The corporation's distributive share of adjusted financial statement income of partnerships .....	<b>2d</b>	
<b>e</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 .....	<b>2e</b>	
<b>f</b> Amounts that are not effectively connected to a U.S. trade or business .....	<b>2f</b>	
<b>g</b> Certain taxes. Enter the amount from Part III, line 7 .....	<b>2g</b>	
<b>h</b> Patronage dividends and per-unit retain allocations (cooperatives only) .....	<b>2h</b>	
<b>i</b> Alaska native corporations .....	<b>2i</b>	
<b>j</b> Certain credits .....	<b>2j</b>	
<b>k</b> Mortgage servicing income .....	<b>2k</b>	
<b>l</b> Covered benefit plans described in section 56A(c)(11)(B) .....	<b>2l</b>	
<b>m</b> Tax-exempt entities (organizations subject to tax under section 511) .....	<b>2m</b>	
<b>n</b> Depreciation .....	<b>2n</b>	
<b>o</b> Qualified wireless spectrum .....	<b>2o</b>	
<b>p</b> Covered transactions .....	<b>2p</b>	
<b>q</b> Adjustments related to bankruptcy and insolvency .....	<b>2q</b>	
<b>r</b> Certain insurance company adjustments .....	<b>2r</b>	
<b>s</b> AFSI adjustment S - Reserved for future use .....	<b>2s</b>	
<b>t</b> AFSI adjustment T - Reserved for future use .....	<b>2t</b>	
<b>u</b> AFSI adjustment U - Reserved for future use .....	<b>2u</b>	
<b>z</b> Other .....	<b>2z</b>	
<b>3</b> Total adjustments. Combine lines 2a through 2z .....	<b>3</b>	
<b>4</b> AFSI before financial statement net operating loss carryover. Combine lines 1f and 3 .....	<b>4</b>	-1,000.
<b>5</b> Financial statement net operating loss (FSNOL) (see instructions) .....	<b>5</b>	
<b>6</b> AFSI. Subtract line 5 from line 4. If zero or less, enter -0- .....	<b>6</b>	
<b>7</b> Multiply line 6 by 15% (0.15) .....	<b>7</b>	
<b>8</b> Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst) .....	<b>8</b>	
<b>9</b> Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0- .....	<b>9</b>	
<b>10</b> Regular tax liability (see instructions) .....	<b>10</b>	
<b>11</b> Base erosion minimum tax (see instructions) .....	<b>11</b>	
<b>12</b> Combine lines 10 and 11 .....	<b>12</b>	
<b>13</b> Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return .....	<b>13</b>	

**Part III Adjustment for Certain Taxes Under Section 56A(c)(5)**

<b>1</b> Current income tax provision - Foreign .....	<b>1</b>	
<b>2</b> Current income tax provision - Federal .....	<b>2</b>	
<b>3</b> Deferred income tax provision - Foreign .....	<b>3</b>	
<b>4</b> Deferred income tax provision - Federal .....	<b>4</b>	
<b>5</b> Income taxes included in equity method investment income .....	<b>5</b>	
<b>6a</b> Adjustment A - Reserved for future use .....	<b>6a</b>	
<b>b</b> Adjustment B - Reserved for future use .....	<b>6b</b>	
<b>c</b> Adjustment C - Reserved for future use .....	<b>6c</b>	
<b>d</b> Adjustment D - Reserved for future use .....	<b>6d</b>	
<b>e</b> Adjustment E - Reserved for future use .....	<b>6e</b>	
<b>f</b> Adjustment F - Reserved for future use .....	<b>6f</b>	
<b>g</b> Adjustment G - Reserved for future use .....	<b>6g</b>	
<b>h</b> Adjustment H - Reserved for future use .....	<b>6h</b>	
<b>z</b> Income taxes in other places .....	<b>6z</b>	
<b>7</b> Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g .....	<b>7</b>	

**Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit**

**Section I - CAMT Foreign Tax Credit**

<b>1</b>	Domestic corporation CAMT foreign income taxes:			
<b>a</b>	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j) .....	<b>1a</b>		
<b>b</b>	Adjustment .....	<b>1b</b>		
<b>c</b>	Adjustment .....	<b>1c</b>		
<b>d</b>	Adjustment .....	<b>1d</b>		
<b>e</b>	Adjustment .....	<b>1e</b>		
<b>f</b>	Adjustment .....	<b>1f</b>		
<b>g</b>	Adjustment .....	<b>1g</b>		
<b>2</b>	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g.....			<b>2</b>
<b>3</b>	Allowable CFC CAMT foreign income taxes:			
<b>a</b>	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n) .....	<b>3a</b>		
<b>b</b>	Other .....	<b>3b</b>		
<b>c</b>	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii)) .....	<b>3c</b>		
<b>d</b>	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c .....			<b>3d</b>
<b>e</b>	Percentage specified in section 55(b)(2)(A)(i) .....	<b>3e</b>	15%	
<b>f</b>	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions) .....	<b>3f</b>		
<b>g</b>	CFC CAMT FTC limitation (multiply line 3e by line 3f) .....			<b>3g</b>
<b>h</b>	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g) .....			<b>3h</b>
<b>4</b>	CAMT FTC Line 4 - Reserved for future use .....			<b>4</b>
<b>5</b>	CAMT FTC Line 5 - Reserved for future use .....			<b>5</b>
<b>6</b>	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8 .....			<b>6</b>