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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**

OMB No 1545-0052

2012

Note The foundation may be able to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

For calendar year 2012 or tax year beginning

, and ending

Name of foundation Roger & Joyce Nussbaum Foundation		A Employer identification number 22-6570224
Number and street (or P.O. box number if mail is not delivered to street address) 134 Donaldson Street	Room/suite	B Telephone number (see instructions) 732-246-4928
City or town, state, and ZIP code Highland Park NJ 08904		C If exemption application is pending, check here <input type="checkbox"/>
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		D 1 Foreign organizations, check here <input type="checkbox"/> n/a 2. Foreign organizations meeting the 85% test, check here and attach computation <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		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 183,685	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	9,096			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	8	8	8	
	4 Dividends and interest from securities	6,064	6,064	6,064	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	-3,699			
	b Gross sales price for all assets on line 6a 9,655				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	11,469	6,072	6,072	
	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) Stmt 2	110	110		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att sch) Stmt 3	85	50		
	24 Total operating and administrative expenses. Add lines 13 through 23	195	160	0	0
	25 Contributions, gifts, grants paid	13,115			13,115
	26 Total expenses and disbursements. Add lines 24 and 25	13,310	160	0	13,115
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-1,841			
	b Net investment income (if negative, enter -0-)		5,912		
	c Adjusted net income (if negative, enter -0-)			6,072	

For Paperwork Reduction Act Notice, see instructions.

DAA

EXTENDED DUE DATE 8/15/2013

EXTENSION FORM 8868 ATTACHED 990-PF 2012

SCANNED JUL 16 2013

Part II Balance Sheets

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

					Beginning of year	End of year	
					(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash – non-interest-bearing			4,219	5,866	5,866
	2	Savings and temporary cash investments			19,170	18,973	18,973
	3	Accounts receivable ▶					
		Less allowance for doubtful accounts ▶					
	4	Pledges receivable ▶					
		Less allowance for doubtful accounts ▶					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7	Other notes and loans receivable (att. schedule) ▶					
		Less allowance for doubtful accounts ▶	0				
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments – U.S. and state government obligations (attach schedule)					
	b	Investments – corporate stock (attach schedule)	See Stmt 4		98,732	108,787	158,846
	c	Investments – corporate bonds (attach schedule)	See Stmt 5		13,346		
Liabilities	11	Investments – land, buildings, and equipment basis ▶					
		Less accumulated depreciation (attach sch.) ▶					
	12	Investments – mortgage loans					
	13	Investments – other (attach schedule)					
	14	Land, buildings, and equipment basis ▶					
		Less accumulated depreciation (attach sch.) ▶					
	15	Other assets (describe ▶)					
	16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)			135,467	133,626	183,685
	17	Accounts payable and accrued expenses					
	18	Grants payable					
Net Assets or Fund Balances	19	Deferred revenue					
	20	Loans from officers, directors, trustees, and other disqualified persons					
	21	Mortgages and other notes payable (attach schedule)					
	22	Other liabilities (describe ▶)					
	23	Total liabilities (add lines 17 through 22)			0	0	
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input checked="" type="checkbox"/>					
	24	Unrestricted			135,467	133,626	
	25	Temporarily restricted					
	26	Permanently restricted					
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input type="checkbox"/>					
	27	Capital stock, trust principal, or current funds					
	28	Paid-in or capital surplus, or land, bldg., and equipment fund					
	29	Retained earnings, accumulated income, endowment, or other funds					
	30	Total net assets or fund balances (see instructions)			135,467	133,626	
	31	Total liabilities and net assets/fund balances (see instructions)			135,467	133,626	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	135,467
2	Enter amount from Part I, line 27a	2	-1,841
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	133,626
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	133,626

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock 200 shs. MLC Co.)		(b) How acquired P – Purchase D – Donation	(c) Date acquired (mo. day, yr.)	(d) Date sold (mo., day, yr.)
1a N/A				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k) but not less than -0-) or Losses (from col. (h))	
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss) If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7			2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8			3	

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2011	13,931	154,800	0.089994
2010	12,120	127,900	0.094762
2009	11,570	101,300	0.114215
2008	10,625	117,272	0.090601
2007	13,135	129,458	0.101461
2 Total of line 1, column (d)			2 0.491033
3 Average distribution ratio for the 5-year base period – divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.098207
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5			4 155,000
5 Multiply line 4 by line 3			5 15,222
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 59
7 Add lines 5 and 6			7 15,281
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions			8 13,115

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	118
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	118
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	118
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	118
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 2013 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

		Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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	N/A	
c	Did the foundation file Form 1120-POL for this year?	N/A	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2	X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3	X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5	X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	N/A	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	N/A	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NJ		
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV	9	X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

Stmt 6

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► n/a	13	X	
14	The books are in care of ► Roger Nussbaum, Trustee 134 Donaldson Street Located at ► Highland Park	Telephone no ► 732-246-4928 NJ ZIP+4 ► 08904		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the year	15	► <input type="checkbox"/>	
16	At any time during calendar year 2012, 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 Form TD F 90-22.1 If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A ► <input type="checkbox"/>	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	N/A	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.)	N/A	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b	X

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? **N/A** ☐ **5b**

Organizations relying on a current notice regarding disaster assistance check here ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? **N/A** ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** ☒

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **N/A** **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Roger Nussbaum 134 Donaldson St Highland Park NJ 08904	Trustee 1.00	0	0	0
Joyce Nussbaum 134 Donaldson St Highland Park NJ 08904	Trustee 1.00	0	0	0

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

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

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

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	150,000
b	Average of monthly cash balances	1b	20,000
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	170,000
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	170,000
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) See Statement 7	4	15,000
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	155,000
6	Minimum investment return. Enter 5% of line 5	6	7,750

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	7,750
2a	Tax on investment income for 2012 from Part VI, line 5	2a	118
b	Income tax for 2012 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	118
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	7,632
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	7,632
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	7,632

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	13,115
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	13,115
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	13,115

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				7,632
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2012				
a From 2007	6,772			
b From 2008	4,854			
c From 2009	6,575			
d From 2010	5,798			
e From 2011	6,269			
f Total of lines 3a through e	30,268			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ 13,115				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2012 distributable amount				7,632
e Remaining amount distributed out of corpus	5,483			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	35,751			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions				
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	6,772			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	28,979			
10 Analysis of line 9				
a Excess from 2008	4,854			
b Excess from 2009	6,575			
c Excess from 2010	5,798			
d Excess from 2011	6,269			
e Excess from 2012	5,483			

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test – enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test – enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

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

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

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed
N/A

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

c Any submission deadlines
N/A

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

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Schedule Attached				13,115
Total			▶ 3a	13,115
b Approved for future payment N/A				
Total			▶ 3b	

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

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- a** Transfers from the reporting foundation to a noncharitable exempt organization of
- (1) Cash
- (2) Other assets
- b** Other transactions
- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

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

☐ Yes ☒ No

- b If "Yes," complete the following schedule**

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

**Sign
Here**

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

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes

Gayle Neusbaum
Signature of officer or trustee

16/13/13
Date

Trustee

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature _____

Date _____

Check ☐ if self-employed

Charles J. Hirsh

Firm's name ▶	Hirsh and Company, CPA's
Firm's address ▶	7990 SW 117th Ave Ste 215 Miami, FL 33183-4865

PTIN P00047407

Firm's EIN ▶ 59-2161649

Phone no 305-595-7100

Form **990-PF** (2012)

Federal Statements**Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets**

Description	Whom Sold	Date Acquired	Date Sold	How Received		Cost	Expense	Depreciation	Net Gain / Loss
				Sale Price	Purchase				
800 Shares Calamos CV		Various	12/04/12	\$ 9,633	\$ 13,346	\$		\$	-3,713
.3600 Northeast Utilities - Merger		9/12/96	1/03/12	Purchase 11	4				7
.6666 WPX Energy Inc		11/05/03	1/03/12	Purchase 11	4				7
Total				\$ 9,655	\$ 13,354	\$	0	\$	-3,699

Statement 2 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
2011 IRS Form 990-PF	\$ 80	\$ 80	\$	
2011 NJ CRI 200	30	30		
Total	\$ 110	\$ 110	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
MS - Annual Fee	50	50		
Printing	35			
Total	\$ 85	\$ 50	\$ 0	\$ 0

Federal Statements**Statement 4 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
297 Shares Hess Corporation	\$ 5,431	\$ 5,431	Cost	\$ 15,729
695 Shares Northeast Utilities	11,457	11,457	Cost	27,161
483 Shares Dow Chemical Co	17,296	17,296	Cost	15,615
628 Shares Eaton Corp	17,163	17,163	Cost	34,025
100 Shares United Parcel Service	7,719	7,719	Cost	7,373
276 Shares Exxon Mobil	21,324	21,324	Cost	23,888
100 Shares Schlumberger Ltd	6,377	6,377	Cost	6,930
500 Shares Williams Company	11,965	11,965	Cost	16,370
100 Shares 3M Company		9,095	Cost	9,285
166 Shares WPX Energy Inc.		960	Cost	2,470
Total	\$ 98,732	\$ 108,787		\$ 158,846

Statement 5 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
800 shs Calamos Conv & High Inc Fund	\$ 13,346	\$	Cost	\$
Total	\$ 13,346	\$ 0		\$ 0

01741 Roger & Joyce Nussbaum Foundation
22-6570224
FYE: 12/31/2012

Federal Statements

Statement 6 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors

Name	Address	City, State, Zip
Joyce Nussbaum	134 Donaldson Street	Highland Park NJ 08904

Statement 7 - Form 990-PF, Part X, Line 4 - Cash Deemed Held - Greater Amount Explanation

<u>Description</u>	<u>Amount</u>
In accordance with Reg. 53-4942(a)-2(c)(3)(iv), this Foundation is excluding from its min investment return (MIR) calculation a total of \$15,000 in cash that it deems held for charitable activities.	<u>15,000</u>
Total	<u><u>15,000</u></u>

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
Bank of America a/c #18287742	\$ 8			14	
Total	\$ 8				

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
Morgan Stanley a/c #587-08987-14 432	\$ 2,437			14	
Morgan Stanley a/c #815-106462 432	3,627			14	
Total	\$ 6,064				

Roger & Joyce Nussbaum Foundation
 EIN #22-6570224
 2012 IRS Form 990-PF
 Part I Line 25 - Contributions Paid

<u>Pavee</u>	<u>Address</u>	<u>Class</u>	<u>Org Class</u>	<u>Amount</u>
1 American Kidney Fund	PO Box 1837 Merrifield VA 22116	Scientific/Medical	501 (c) 3	\$ 100
2 American Museum of Natural History	PO Box 3881 NY NY 10277-2725	Educational	501 (c) 3	85
3 Anshe Emeth Memorial Temple	222 Livingston Ave New Brunswick, NJ 08901	Religious	501 (c) 3	2 460
4 Anti-Defamation League	605 Third Ave NY, NY 10158	Educational	501 (c) 3	50
5 Center for Biological Diversity	PO Box 710 Tuscon AZ 85702	Scientific/Medical	501 (c) 3	100
6 Center for Development and Population Activities	1133 21st St NW Washington DC 20036	Educational	501 (c) 3	200
7 Center For Reproductive Rights	120 Wall St NY, NY 10005	Humanitarian	501 (c) 3	200
8 Charity Navigator	139 Harristown Rd Glen Rock, NJ 07452	Educational	501 (c) 3	10
9 Community Food Bank of NJ	31 Evans Term Rd Hillside, NJ 07205	Humanitarian	501 (c) 3	500
10 Compassion & Choices	PO Box 101810 Denver, CO 80250	Humanitarian	501 (c) 3	1 000
11 Doctors Without Borders	333 7th Ave NY, NY 10001	Humanitarian	501 (c) 3	100
12 Elijah's Promise	211 Livingston Ave New Brunswick, NJ 08901	Humanitarian	501 (c) 3	500
13 Engender Health	440 Ninth Ave NY, NY 10001	Humanitarian	501 (c) 3	200
14 Environmental Defense	PO Box 5055 Hagerstown, MD 21741	Educational	501 (c) 3	100
15 Final Exit Network	PO Box 553 Kingston, NJ 08528	Humanitarian	501 (c) 3	250
16 FINCA International	1101 14th St NW Washington DC 20005	Humanitarian	501 (c) 3	300
17 Freedom From Hunger	1644 DaVinci Ct Davis CA 95618	Humanitarian	501 (c) 3	500
18 Goucher College	1021 Dulaney Valley Rd Baltimore, MD 21204	Educational	501 (c) 3	500
19 Hadassah	50 W 58th St NY, NY 10019	Humanitarian	501 (c) 3	100
20 Harvard College Fund	124 Mt Auburn St Cambridge, MA 02138	Educational	501 (c) 3	100
21 Highland Park First Aid Squad	128 S 11th Ave Highland Park NJ 08904	Humanitarian	501 (c) 3	100
22 Highland Park PBA	24 N 3rd Ave Highland Park, NJ 08904	Community	501 (c) 3	25
23 Highland Park Public Library	31 N 5th Ave Highland Park, NJ 08904	Educational	501 (c) 3	100
24 Highland Park Volunteer Fire Dept	220 S Fifth Ave Highland Park, NJ 08904	Community	501 (c) 3	100
25 IPAS - Protecting Women's Health	PO Box 5027 Chapel Hill NC 27514	Humanitarian	501 (c) 3	500
26 INT'L Planned Parenthood Federation/WHR	120 Wall St NY, NY 10005	Humanitarian	501 (c) 3	300
27 Jewish Braille Institute International	110 E 30th St NY NY 10016	Educational	501 (c) 3	50
28 Jewish Federation Of Greater Middlesex County	230 Old Bridge Turnpike South River, NJ 08882	Community	501 (c) 3	200
29 Jewish Family & Vocational Services	32 Ford Ave Milltown, NJ 08850	Community	501 (c) 3	200
30 Jewish National Fund	PO Box 5609 Hicksville, NY 11802	Humanitarian	501 (c) 3	100
31 Mazon	1990 S Bundy Dr Los Angeles CA 90025	Humanitarian	501 (c) 3	500
32 Myriam's Dream	907 Four Seasons Dr, Wayne, NJ 07470	Community	501 (c) 3	100
33 National Yiddish Book Center	1021 West St Amherst MA 01002	Educational	501 (c) 3	100
34 Native Seeds/SEARCH	526 N Fourth Ave Tucson, AZ 85705	Scientific	501 (c) 3	100
35 New Jersey Conservation Foundation	170 Longview Road Far Hills, NJ 07931	Educational	501 (c) 3	100
37 NITV	PO Box 5254, Englewood, NJ 07631	Educational	501 (c) 3	100
38 Ocean Conservancy	1300 19th St NW Washington DC 20036	Scientific	501 (c) 3	100
39 Oceanites	PO Box 15259 Chevy Chase MD 20825	Scientific	501 (c) 3	50
40 OSA Wildlife Sanctuary Foundation	PO Box 181 Spencer IN 47460	Scientific	501 (c) 3	100
41 Pathfinder International	9 Galen St Watertown MA 02472	Humanitarian	501 (c) 3	500
42 Planned Parenthood Federation Of America	PO Box 97166 Washington DC 20077	Humanitarian	501 (c) 3	500
43 Population Connection	2120 L St NW Suite 500 Washington DC 20037	Humanitarian	501 (c) 3	100
44 Population Council	One Dag Hammarskjold Plaza NY, NY 10017	Humanitarian	501 (c) 3	100
45 Rainforest Alliance	665 Broadway NY, NY 10012	Community	501 (c) 3	200
46 RCHP	Reformed Church of HP, 2nd Ave, Highland Pk, NJ 08904	Community	501 (c) 3	100
47 Rutgers University Foundation	Zimmerli Art Museum Hamilton St New Brunswick, NJ 08901	Educational	501 (c) 3	85
48 Starlight Children's Foundation NY NJ CT	1560 Broadway Suite 600 NY NY 10036	Humanitarian	501 (c) 3	100
49 Summit Speech School	705 Central Ave New Providence NJ 07974	Educational	501 (c) 3	100
50 The Nature Conservancy	4245 N Fairfax Dr Arlington, VA 22203	Community	501 (c) 3	100
51 Thirteen/WNET	450 W 33rd St NY, NY 10001	Educational	501 (c) 3	100
52 United Way Of Central Jersey	32 Ford Ave Milltown, NJ 08850	Community	501 (c) 3	100
53 University Of Chicago	5801 S Ellis Ave Chicago, IL 60637	Educational	501 (c) 3	100
54 Wildlife Conservation Society	2300 Southern Blvd Bronx, NY 10460	Scientific/Medical	501 (c) 3	100
55 WNYC Radio	PO Box 1550 NY NY 10116	Educational	501 (c) 3	180
56 WQXR Radio	PO Box 1550 NY NY 10116	Educational	501 (c) 3	120
57 Zamir Choral Foundation	475 Riverside Drive Suite #825 NY NY 10115	Educational	501 (c) 3	250

\$ 13 115

Contributions Paid

Community	\$ 825
Educational	2 245
Humanitarian	6 935
Religious	2 460
Scientific/Medical	650
\$	13 115

Form **8868**

(Rev. January 2013)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete **Part II** unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file) You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	Roger & Joyce Nussbaum Foundation	22-6570224
	Number, street, and room or suite no. If a P O box, see instructions	Social security number (SSN)
File by the due date for filing your return. See instructions	134 Donaldson Street	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	Highland Park NJ 08904	

Enter the Return code for the return that this application is for (file a separate application for each return)

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

Joyce Nussbaum
134 Donaldson Street

- The books are in the care of ► **Highland Park**

NJ 08904Telephone No ► **732-246-4928**FAX No ► **732-418-0656**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/15/13**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☒ calendar year **2012** or

► ☐ tax year beginning _____, and ending _____

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

Form **8868** (Rev. 1-2013)

DAA