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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

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

OMB No 1545-0052




2012

Open to Public Inspection

For calendar year 2012, or tax year beginning 10-01-2012 , and ending 09-30-2013

Name of foundation NATHAN & AUGUSTA SIMPSON FOUNDATION		A Employer identification number 13-6121503	
Number and street (or P O box number if mail is not delivered to street address) C/O M KANNER CPA 5417 18th AVE		B Telephone number (see instructions) (718) 256-1400	
City or town, state, and ZIP code BROOKLYN, NY 11204		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		D 1. Foreign organizations, check here <input type="checkbox"/> 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) \$ 538,907	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <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) (see instructions))</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 (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	10,633	10,633	10,633	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	31,595			
	b Gross sales price for all assets on line 6a _____ 122,544				
	7 Capital gain net income (from Part IV , line 2)		31,595		
	8 Net short-term capital gain			69	
	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	42,228	42,228	10,702	
	13 Compensation of officers, directors, trustees, etc	9,000	9,000	9,000	9,000
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	4,000	4,000	4,000	4,000
	c Other professional fees (attach schedule)	6,941	6,941	6,941	
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	25	25	25	
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	100	100	100	
	24 Total operating and administrative expenses. Add lines 13 through 23	20,066	20,066	20,066	13,000
	25 Contributions, gifts, grants paid	14,100			14,100
	26 Total expenses and disbursements. Add lines 24 and 25	34,166	20,066	20,066	27,100
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	8,062			
	b Net investment income (if negative, enter -0-)		22,162		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	8,152	3,427	3,427
	2	Savings and temporary cash investments	13,688	11,505	11,505
	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 page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	362,853 	377,824	523,975
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)	 2	 1	
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	384,695	392,757	538,907

Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)		0	

Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	274,361	274,361	
	29	Retained earnings, accumulated income, endowment, or other funds	110,334	118,396	
	30	Total net assets or fund balances (see page 17 of the instructions)	384,695	392,757	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	384,695	392,757	

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	384,695
2	Enter amount from Part I, line 27a	2	8,062
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	392,757
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	392,757

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)
1 a	Per schedule attached	P	2004-01-01	2013-01-02
b	Per schedule attached	P	2013-01-01	2013-01-02
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 112,435		80,909	31,526
b 10,109		10,040	69
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(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	
a			31,526
b			69
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	31,595
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	69

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 page 18 of 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	21,186	430,227	0 04924
2010	21,425	411,109	0 05212
2009	20,988	430,136	0 04879
2008	32,010	470,307	0 06806
2007	6,670	571,366	0 01167

2 Total of line 1, column (d).	2	0 22989
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 04598
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.	4	499,829
5 Multiply line 4 by line 3.	5	22,981
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	222
7 Add lines 5 and 6.	7	23,203
8 Enter qualifying distributions from Part XII, line 4.	8	27,100

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See
the Part VI instructions

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	222
c		All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3		Add lines 1 and 2.		3	222
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	222
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	222
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 checked="" type="checkbox"/>	Refunded <input type="checkbox"/>	11	

Part VII-AStatements Regarding Activities

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?		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			No
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input checked="" type="checkbox"/> \$ _____ (2) On foundation managers <input checked="" type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?.	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either <ul style="list-style-type: none">By language in the governing instrument, orBy state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> NY _____			
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	Yes	
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		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of NATHAN & AUGUSTA SIMPSON FOUND Telephone no (718) 256-1400 Located at 5417 18th AVE BROOKLYN NY ZIP+4 11204			
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	
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?	16		No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?		Yes	No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?		Yes	No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?		Yes	No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?		Yes	No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?		Yes	No
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).		Yes	No
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		No
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?	1c		No
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		Yes	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).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?		Yes	No
b	If "Yes," did it have excess business holdings in 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.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)?	5b		No
	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?			
	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?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	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?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

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
BRACH SIMPSON	TRUSTEE	0		
2 IVY HILL ROAD	0 00			
CHAPPAQUA, NY 10514				
SCOTT SIMPSON	TRUSTEE	9,000		
200 NORTH STREET	2 00			
HARRISON, NY 10528				
HENRY SIMPSON	TRUSTEE	0		
200 OLD PALISADE ROAD	0 00			
FORT LEE, NJ 07024				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 VETERANS SUPPORT	9,500
2 PUBLIC HEALTH	1,100
3 EDUCATION	500
4 SUPPORT OF INDIGENT	2,500

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	
2	
All other program-related investments. See page 24 of the 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	489,055
b	Average of monthly cash balances.	1b	18,386
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	507,441
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	
3	Subtract line 2 from line 1d.	3	507,441
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	7,612
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	499,829
6	Minimum investment return. Enter 5% of line 5.	6	24,991

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	24,991
2a	Tax on investment income for 2012 from Part VI, line 5.	2a	222
b	Income tax for 2012 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	222
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	24,769
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	24,769
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	24,769

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	27,100
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	27,100
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	222
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	26,878
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				24,769
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only.			18,602	
b Total for prior years 20__ , 20__ , 20__				
3 Excess distributions carryover, if any, to 2012				
a From 2007.				
b From 2008.				
c From 2009.				
d From 2010.				
e From 2011.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 27,100				
a Applied to 2011, but not more than line 2a			18,602	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2012 distributable amount.				8,498
e Remaining amount distributed out of corpus				
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				
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.				16,271
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). . .				
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a.				
10 Analysis of line 9				
a Excess from 2008. . . .				
b Excess from 2009. . . .				
c Excess from 2010. . . .				
d Excess from 2011. . . .				
e Excess from 2012. . . .				

Part XIVPrivate 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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2012	(b) 2011	(c) 2010	(d) 2009	
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 XVSupplementary Information (Complete this part only if the organization 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))

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

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 of the person to whom applications should be addressed

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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 Additional Data Table				
Total			3a	14,100
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments.					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities.			14	10,633	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	31,595	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. . .					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e).				42,228	
13 Total. Add line 12, columns (b), (d), and (e).			13		42,228

[illegible]

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

[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

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 or fiduciary) is based on all information of which preparer has any knowledge.		
	<div style="border-bottom: 1px solid black; display: flex; justify-content: space-between;"> ***** 2014-07-31 </div> <div style="display: flex; justify-content: space-between;"> Signature of officer or trustee Date </div>	<div style="border-bottom: 1px solid black; display: flex; justify-content: space-between;"> ***** </div> <div style="display: flex; justify-content: space-between;"> Title </div>	<div style="border: 1px solid black; padding: 5px;"> May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed <input checked="checked" type="checkbox"/>	PTIN P00366361
	Mayer Kanner CPA	Mayer Kanner CPA			
	Firm's name <input type="checkbox"/>	Mayer Kanner CPA		Firm's EIN <input type="checkbox"/>	
		5417 Eighteenth Avenue			
Firm's address <input type="checkbox"/>	Brooklyn, NY 112041928		Phone no (718) 256-1400		

Form 990PF Part XV Line 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				
Whaleback Adaptive Skiing program 16 Whaleback Mountain Road Enfield, NH 03748	None	Exempt	Sports and recreation	500
Matt Harnett Menorial fund PO Box 1066 Killington, VT 05751	None	Exempt	Educational scholarships	500
Doctors cancer foundation PO Box 73 Wykagyl Station New Rochelle, NY 10804	None	Exempt	Health	500
The Blue Card fund 171 Madison Avenue New York, NY 10016	None	Exempt	Holocaust survivors health	500
UJA Federation 130 East 59th Street New York NY, NY 10022	None	Exempt	Support of indigent	2,500
Team Rubicon Inc 1030 W Hillcrest Blvd Inglewood, CA 90302	none	Exempt	Veterans Support	500
Play for Pink 60 E 56th Street 8th Floor New York, NY 10022	none	Exempt	Public Health	100
Special operations warrior foundati PO Box 13483 Tampa, FL 33681	none	Exempt	Veterans support	3,000
Soldiers Angels 1792 E Washington Blvd Pasadena, CA 91104	None	Exempt	Veterans support	3,000
Injured Marine Semper Fi Fund 825 College Blvd Camp Pendleton, CA 92055	None	Exempt	Veterans support	3,000
Total  3a				14,100

TY 2012 Accounting Fees Schedule**Name:** NATHAN & AUGUSTA SIMPSON FOUNDATION**EIN:** 13-6121503**Software ID:** 12000229**Software Version:** 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Accounting fees	4,000	4,000	4,000	4,000

TY 2012 Investments Corporate
Stock Schedule

Name: NATHAN & AUGUSTA SIMPSON FOUNDATION

EIN: 13-6121503

Software ID: 12000229

Software Version: 2012v2.0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1215 SH BANK OF AMERICA CORP	15,152	16,767
226 SH ABBVIE INC COM	5,326	10,109
280 SH XILINX INC	12,919	13,118
156 SH COSTCO WHOLESALE CO	17,661	17,967
179 SH SCHLUMBERGER LTD	13,777	15,816
144 SH MONSANTO CO	12,573	15,029
340 SH MACYS	13,481	14,712
513 SH EMC CORP MASS	14,142	13,112
230 SH CHEESE CAKE FACTORY INC	7,772	10,109
332 SH CBS CORP	11,625	18,313
191 SH DARDEN RESTAURANTS INC		
369 SH CVS CAREMARK CORP	13,853	20,941
48 SH BLACKROCK INC		
317 SH STATE STREET CORP	13,422	20,843
233 SH QUALCOMM INC		
253 SH NORFOLK SOUTHERN CORP	14,247	19,570
400 SH MICROSOFT CORP		
124 SH CHEVRON CORP	9,147	15,066
119 SH ANADARKO PETE		
355 SH UNITEDHEALTH GROUP INC	9,879	25,422
1026SH SCHWAB CHARLES CORP.	17,068	21,690
135 SH SEMPRA ENERGY		
634 SH INTEL CORP	14,078	14,532
130 SH UNITED TECHNOLOGIEES CORP	8,788	14,017
92 SH C R BARD INC NEW JERSEY	7,650	10,598
494 SH BANK NEW YORK MELLON CORP	17,848	14,914
241 SH WALMART STORES		
203 SH PROCTOR & GAMBLE	11,435	15,345
620 SHS CISCO SYS INC.	11,980	14,527
308 SH US BANCORP DEL NEW		

Name of Stock	End of Year Book Value	End of Year Fair Market Value
459 SH ORACLE CORP.	7,213	15,225
355 SH JPMORGAN CHASE & CO	13,125	18,350
208 SH RAYTHEON CO. NEW	6,452	16,031
388 SH HOME DEPOT INC.	9,530	29,430
361 SH HALLIBURTON CO HOLDINGS CO	10,112	17,382
825 SH GENERAL ELECTRIC CO.	20,151	19,709
147 SH EXXON MOBIL CORP.	5,484	12,648
235 SH EMERSON ELECTRIC CO.	7,651	15,205
23 SH APPLE INC	10,193	10,965
377 SH ABBOTT LABORATORIES	10,090	12,513
INDUSTRIAL DEVEL CORP. OF ISRAEL	2,000	2,000
TOURIST INDUSTRY DEVELOPMENT	2,000	2,000

TY 2012 Other Assets Schedule

Name: NATHAN & AUGUSTA SIMPSON FOUNDATION

EIN: 13-6121503

Software ID: 12000229

Software Version: 2012v2.0

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Rounding	2	1	

TY 2012 Other Expenses Schedule**Name:** NATHAN & AUGUSTA SIMPSON FOUNDATION**EIN:** 13-6121503**Software ID:** 12000229**Software Version:** 2012v2.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Filing fees	100	100	100	

TY 2012 Other Professional Fees Schedule**Name:** NATHAN & AUGUSTA SIMPSON FOUNDATION**EIN:** 13-6121503**Software ID:** 12000229**Software Version:** 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SECURITY MGMT FEE	6,941	6,941	6,941	0

TY 2012 Taxes Schedule**Name:** NATHAN & AUGUSTA SIMPSON FOUNDATION**EIN:** 13-6121503**Software ID:** 12000229**Software Version:** 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Federal taxes	25	25	25	

TY 2012 IRS Payment**Name:** NATHAN & AUGUSTA SIMPSON FOUNDATION**EIN:** 13-6121503**Software ID:** 12000229**Software Version:** 2012v2.0**Routing Transit Number:****Bank Account Number:****Type of Account:** Checking**Payment Amount in Dollars and** 222**Cents:****Requested Payment Date:** 2014-07-31**Taxpayer's Daytime Phone** (718) 256-1400**Number:**

Realized Gain/Loss - Summary

(10/01/12 - 09/30/13)

As of 12/20/2013

THE NATHAN & AUGUSTA
SIMPSON FOUNDATION
ATTN: SCOTT B SIMPSON
200 NORTH STREET
HARRISON NY 10528-1513

Prepared by Lisa Loreto

Ph. +1 973 660-4732

Acct. 414-109427-122

Description	Symbol/CUSIP	Quantity	Cost Basis	Net Proceeds	Gain/Loss
Short Term					
BANK OF AMERICA CORP	BAC	60,000	\$738.00	\$878.38	\$140.38
COSTCO WHOLESALE CORP NEW	COST	8,000	905.67	929.90	24.23
DARDEN RESTAURANTS	DRI	74,000	3,806.31	3,268.33	(537.98)
QUALCOMM INC	QCOM	53,000	3,286.73	3,597.94	311.21
SCHLUMBERGER LTD	SLB	9,000	657.71	777.22	119.51
XILINX INC	XLNX	14,000	645.93	657.00	11.07
Short Term Totals			\$10,040.35	\$16,106.77	\$6,066.42
Long Term					
APPLE INC	AAPL	1,000	420.72	502.63	81.91
ABBVIE INC COM	ABBV	11,000	244.29	486.08	241.79
ABBOTT LABORATORIES	ABT	19,000	389.11	646.74	257.63
ANADARKO PETE	APC	119,000	5,493.10	10,820.18	5,327.08
C R BARD INC NJ	BCR	5,000	418.60	594.53	175.93
BANK OF NEW YORK MELLON CORP	BK	24,000	1,028.40	749.98	(278.42)
BLACKROCK INC	BLK	48,000	7,889.10	9,616.77	1,727.67
CHEESE CAKE FACTORY INC	CAKE	11,000	371.69	468.70	97.01
CBS CORP NEW CL B SHRS	CBS	16,000	576.32	862.70	286.38
CISCO SYS INC	CSCO	30,000	580.20	724.48	144.28
CVS CAREMARK CORP	CVS	18,000	625.50	1,064.14	438.64
CHEVRON CORP	CVX	6,000	442.59	730.84	288.25
DARDEN RESTAURANTS	DRI	117,000	5,745.80	5,167.49	(578.31)
EMC CORP MASS	EMC	25,000	709.95	674.73	(35.22)
EMERSON ELECTRIC CO	EMR	12,000	293.09	759.34	466.25
GENERAL ELECTRIC CO	GE	41,000	1,278.91	976.60	(302.31)
HALLIBURTON CO	HAL	18,000	184.39	907.72	723.33
HOME DEPOT INC	HD	19,000	412.77	1,405.21	992.44
INTEL CORP	INTC	31,000	799.49	712.98	(86.51)
JPMORGAN CHASE & CO	JPM	17,000	613.87	912.03	298.16
MACY'S INC	M	17,000	674.05	764.13	90.08
MONSANTO CO/NEW	MON	7,000	603.20	715.31	112.11
MICROSOFT CORP	MSFT	379,000	9,687.63	10,696.31	1,008.68

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Realized Gain/Loss - Summary

Page 009

Prepared by Lisa Loreto
Ph. +1 973 660-4732

(10/01/12 - 09/30/13)

As of 12/20/2013

THE NATHAN & AUGUSTA
SIMPSON FOUNDATION
ATTN: SCOTT B SIMPSON
200 NORTH STREET
HARRISON NY 10528-1513

Acct. 414-109427-122

Description	Symbol/CUSIP	Quantity	Cost Basis	Net Proceeds	Gain/Loss
NORFOLK SOUTHERN CORP	NSC	12.000	\$646.37	\$907.54	\$261.17
ORACLE CORP	ORCL	23.000	311.83	757.14	445.31
PROCTER & GAMBLE	PG	10.000	561.50	783.28	221.78
QUALCOMM INC	QCOM	233.000	10,427.34	15,817.32	5,389.98
RAYTHEON CO (NEW)	RTN	10.000	310.20	766.18	455.98
CHARLES SCHWAB NEW	SCHW	50.000	934.92	1,111.98	177.06
SEMPRA ENERGY	SRE	135.000	7,728.75	8,858.12	1,129.37
STATE STREET CORP	STT	16.000	610.34	1,100.94	490.60
UNITEDHEALTH GP INC	UNH	17.000	473.09	1,257.97	784.88
U S BANCORP COM NEW	USB	308.000	6,606.44	10,465.60	3,859.16
UNITED TECHNOLOGIES CORP	UTX	6.000	394.38	635.92	241.54
WAL MART STORES INC	WMT	241.000	12,174.64	18,399.56	6,224.92
EXXON MOBIL CORP	XOM	7.000	246.07	613.95	367.88

Long Term Totals			\$59,304.54	\$113,435.19	\$54,130.65
(10/01/12 - 09/30/13 Short & Long Term Totals)			\$59,304.54	\$113,435.19	\$54,130.65

↑ ** Gain/Loss is only calculated when an original cost basis is available.

New Treasury regulations require that we report your adjusted cost basis and classify the gain or loss as either long-term or short-term on the sale of covered securities acquired on or after January 1, 2011. These regulations also require that we make basis adjustments due to wash sales, certain corporate actions and transfers by gift or inheritance, which will be reflected on your Form 1099-B. This section may not reflect all of the basis adjustments we are required to make for tax reporting purposes. The information in this section is provided for informational purposes only and should not be used in the preparation of your income tax returns.

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