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Form **990-PF**Department of the Treasury  
Internal Revenue Service**Return of Private Foundation**

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

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

OMB No 1545-0052

**2013**

Open to Public Inspection

For calendar year 2013 or tax year beginning

Name of foundation

Employer identification number

**ROSLYN & JOSEPH PERLMAN FOUNDATION****01-0756986**

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

**430 CLAVEY LANE**

Telephone number

**(847) 266-1960**

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

**HIGHLAND PARK, IL 60035**

G Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name change

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation

I Fair market value of all assets at end of year

J Accounting method:

☒ Cash☐ Accrual

(from Part II, col. (c), line 16)

☐ Other (specify)▶ \$ **1,250,064.** (Part I, column (d) must be on cash basis.)

D 1. Foreign organizations, check here

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

E If private foundation status was terminated under section 507(b)(1)(A), check here

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

**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).)

(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				
	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	32,438.	32,438.		STATEMENT 1
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	143,622.			
	b	Gross sales price for all assets on line 6a	874,695.			
	7	Capital gain net income (from Part IV, line 2)		143,622.		
	8	Net short-term capital gain				
	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)				
	11	Other income				
	12	Total. Add lines 1 through 11	176,060.	176,060.	0.	
	13	Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees STMT 2	316.	0.	0.	316.
	b	Accounting fees STMT 3	1,250.	0.	0.	1,250.
	c	Other professional fees				
	17	Interest				
	18	Taxes				
	19	Depreciation and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses STMT 4	7,410.	7,349.	0.	61.
	24	Total operating and administrative expenses. Add lines 13 through 23	8,976.	7,349.	0.	1,627.
	25	Contributions, gifts, grants paid	60,778.			60,778.
	26	Total expenses and disbursements. Add lines 24 and 25	69,754.	7,349.	0.	62,405.
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	106,306.			
	b	Net investment income (if negative, enter -0-)		168,711.		
	c	Adjusted net income (if negative, enter -0-)			0.	

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10-10-13

LHA For Paperwork Reduction Act Notice, see instructions.

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SCANNED MAY 29 2014

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing					
	2 Savings and temporary cash investments	200,101.	343,399.	343,399.		
	3 Accounts receivable					
	Less: allowance for doubtful accounts					
	4 Pledges receivable					
	Less: allowance for doubtful accounts					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable					
	Less: allowance for doubtful accounts					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock	STMT 6	813,611.	815,195.	906,665.	
	c Investments - corporate bonds					
	11 Investments - land, buildings, and equipment basis					
Less: accumulated depreciation						
12 Investments - mortgage loans						
13 Investments - other						
14 Land, buildings, and equipment basis						
Less: accumulated depreciation						
15 Other assets (describe )						
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		1,013,712.	1,158,594.	1,250,064.		
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					
	22 Other liabilities (describe )	STATEMENT 7 )	11,424.	50,000.		
23 Total liabilities (add lines 17 through 22)		11,424.	50,000.			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>					
	27 Capital stock, trust principal, or current funds	952,183.	952,183.			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.			
	29 Retained earnings, accumulated income, endowment, or other funds	50,105.	156,411.			
30 Total net assets or fund balances		1,002,288.	1,108,594.			
31 Total liabilities and net assets/fund balances		1,013,712.	1,158,594.			

## 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	1,002,288.
2 Enter amount from Part I, line 27a	2	106,306.
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	1,108,594.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,108,594.

**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 5917 SHS PFIZER	P	10/15/09	07/26/13
b 4347 SHS ROYAL DUTCH SHELL	P	02/24/11	07/26/13
c 8495 SHS WGL HOLDINGS	P	02/24/11	07/26/13
d CAPITAL GAINS DIVIDENDS			
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 173,625.		104,494.	69,131.
b 308,773.		308,218.	555.
c 392,033.		318,361.	73,672.
d 264.			264.
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			69,131.
b			555.
c			73,672.
d			264.
e			

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	143,622.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):	<div> <div>If gain, also enter in Part I, line 8, column (c).</div> <div>If (loss), enter -0- in Part I, line 8</div> </div>	3	0.

**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))
2012	56,053.	1,062,885.	.052737
2011	28,298.	1,039,230.	.027230
2010	52,464.	940,583.	.055778
2009	44,470.	847,568.	.052468
2008	58,024.	1,140,351.	.050883

2 Total of line 1, column (d)	2	.239096
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	.047819
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,135,171.
5 Multiply line 4 by line 3	5	54,283.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,687.
7 Add lines 5 and 6	7	55,970.
8 Enter qualifying distributions from Part XII, line 4	8	62,405.

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 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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	1,687.
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	1,687.
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	1,687.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	427.	
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	427.	
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	1,260.	
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 2014 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.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ 0. (2) On foundation managers. ► \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	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?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5	X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► IL		
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 2013 or the taxable year beginning in 2013 (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

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**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 ► <u>N/A</u>	13	X	
14	The books are in care of ► <u>JUDITH PERLMAN</u> Telephone no. ► <u>847-266-1960</u> Located at ► <u>430 CLAVEY LANE, HIGHLAND PARK, IL</u> ZIP+4 ► <u>60035-4531</u>			
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	N/A		
16	At any time during calendar year 2013, 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 checked="" type="checkbox"/> Yes <input 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 ► <input type="checkbox"/>	1b	X
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 2013?	1c	X
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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ►		
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.) <u>N/A</u>	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
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 2013 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 2013.) <u>N/A</u>	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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**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)? ☐ 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 ☒ Nob 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)? ☐ Yes ☒ 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? ☐ 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 ☒ Nob Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ 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? ☐ Yes ☒ Nob If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ 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.

(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
JUDITH PERLMAN 430 CLAVEY LANE HIGHLAND PARK, IL 60035	DIRECTOR / PRESIDENT 0.00	0.	0.	0.
JUDITH PERLMAN 430 CLAVEY LANE HIGHLAND PARK, IL 60035	DIRECTOR / SECRETARY 0.00	0.	0.	0.
JUDITH PERLMAN 430 CLAVEY LANE HIGHLAND PARK, IL 60035	DIRECTOR / TREASURER 0.00	0.	0.	0.

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

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

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

0

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

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

0

**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

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

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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**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	914,793.
b	Average of monthly cash balances	1b	237,665.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,152,458.
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	1,152,458.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	17,287.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,135,171.
6	Minimum investment return. Enter 5% of line 5	6	56,759.

**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	56,759.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,687.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,687.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	55,072.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	55,072.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	55,072.

**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	62,405.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	62,405.
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	5	1,687.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	60,718.

**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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				55,072.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011	22,497.			
e From 2012	3,655.			
f Total of lines 3a through e	26,152.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$	62,405.			
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				55,072.
e Remaining amount distributed out of corpus	7,333.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	33,485.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	33,485.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011	22,497.			
d Excess from 2012	3,655.			
e Excess from 2013	7,333.			

N/A

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

- (4) Gross investment income**

[illegible]

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 Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
A SAFE PLACE 2710 17TH STREET ZION, IL 60099	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	250.
ASPIRATECH 1950 SHERIDAN RD, SUITE 206 HIGHLAND PARK, IL 60035	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	360.
BEN-GURION UNIVERSITY, AMER ASSOCIATES 1001 AVENUE OF THE AMERICAS NEW YORK, NY 10018	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	500.
BIG SHOTS BASKETBALL 3535 W. ARCADIA EVANSTON, IL 60203	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,360.
CELIAC DISEASE CENTER CHICAGO, IL	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			<b>60,778.</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>				<b>0.</b>





**Part XV Supplementary Information**

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CHICAGO BOTANIC GARDEN 1000 LAKE COOK ROAD GLENCOE, IL 60022	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	170.
CHICAGO COALITION FOR THE HOMELESS 70 E LAKE, #720 CHICAGO, IL 60601	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	150.
CHICAGO WELLESLEY CLUB 106 CENTRAL STREET WELLESLEY, MA 02481	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	40.
CHICAGO SYMPHONY ORCHESTRA 220 S MICHIGAN AVE CHICAGO, IL 60604	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	600.
COUNCIL FOR JEWISH ELDERLY 3003 W TOUHY CHICAGO, IL 60645	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	500.
ELIJAH'S TABLE CHICAGO, IL	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
EVANSTON MUSIC CLUB 1490 CHICAGO AVE EVANSTON, IL 60201	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	325.
FEEDING AMERICA 35 E WACKER DRIVE CHICAGO, IL 60601	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
FRIENDS OF IDF 1430 BROADWAY NEW YORK, NY 10018	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	100.
HADASSAH 50 W 58TH STREET NEW YORK, NY 10019	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	10,350.
Total from continuation sheets				57,308.

**Part XV Supplementary Information****3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
HIGHLAND PARK COMMUNITY FOUNDATION 1575 HAWTHORN LANE HIGHLAND PARK, IL 60035	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	100.
HIGHLAND PARK HADASSAH 1710 1ST STREET HIGHLAND PARK, IL 60035	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	55.
JEWISH FOUNDATION FOR THE RIGHTEOUS 305 SEVENTH AVE, 19TH FLOOR NEW YORK, NY 10001	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	500.
JEWISH NATIONAL FUND 78 RANDALL AVE ROCKVILLE CENTRE, NY 11570	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	500.
LETS GET READY NATIONAL OFFICE 50 BROADWAY, SUITE 806 NEW YORK, NY 10004	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	2,350.
MAZON 10495 SANTA MONICA BLVD LOS ANGELES, CA 90025	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
NA AMAT 10024 N. SKOKIE BLVD SKOKIE, IL 60077	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	50.
NATIONAL MULTIPLE SCLEROSIS 525 W MONROE ST, SUITE 900 CHICAGO, IL 60661	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	50.
NATURE CONSERVANCY 4245 N FAIRFAX DR, SUITE 100 ARLINGTON, VA 22203	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	50.
NEW FOUNDATION CENTER 444 W. FRONTAGE ROAD NORTHFIELD, IL 60093	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	10,000.
Total from continuation sheets				



**Part XV Supplementary Information**

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
NORTH SHORE CONGREGATION ISREAL 1185 SHERIDAN ROAD GLENCOE, IL 60022	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	2,493.
NORTH SHORE MUSICIAN'S CLUB PALATINE, IL 60074	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	325.
NORTHERN ILLINOIS FOOD BANK 273 DEARBORN COURT GENEVA, IL 60134	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
OXFAM 226 CAUSEWAY ST, 5TH FLOOR BOSTON, MA 02114	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	250.
PLANNED PARENTHOOD 434 W 33RD STREET NEW YORK, NY 10001	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
SE LAKE CO FAITH IN ACTION 2789 OAK STREET HIGHLAND PARK, IL 60035	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	300.
SHALOM CENTER 2949 W TOUHY CHICAGO, IL 0645	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
SHALVA PO BOX 46375 CHICAGO, IL 60646	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	500.
SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVE MONTGOMERY, AL 36104	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	600.
TAC (TREATMENT ADVOCACY CENTER) 200 N GLEBE RD, SUITE 730 ARLINGTON, VA 22203	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	10,000.
Total from continuation sheets				

**Part XV** Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
TORAH LEARNING CENTER 2548 JASPER COURT, SUITE 201 NORTHBROOK, IL 60062	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	100.
TRILOGY 1400 W GREEN LEAF CHICAGO, IL 60626	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
UNITED STATES HOLOCAUST MUSEUM 100 RAOUL WALLENBERG PL SW WASHINGTON, DC 20024	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	300.
UNITED WAY 333 S WABASH AVE, #30 CHICAGO, IL 60604	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	250.
WBEZ 848 EAST GRAND AVENUE CHICAGO, IL 60611	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,200.
WELLESLEY COLLEGE HILLEL, FRIENDS OF WELLESLEY COLLEGE, 106 CENTRAL ST WELLESLEY, MA 02481	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	5,000.
WFMT 5400 N ST LOUIS AVE CHICAGO, IL 60625	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
WORLD JEWISH CONGRESS 501 MADISON AVE NEW YORK, NY 10022	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	50.
WOUNDED WARRIOR PROJECT PO BOX 758517 TOPEKA, KS 66675	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	50.
WTTW 5400 N ST LOUIS AVE CHICAGO, IL 60625	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSES	1,000.
Total from continuation sheets				

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

**Total from continuation sheets**

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FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB	32,702.	264.	32,438.	32,438.	0.
TO PART I, LINE 4	32,702.	264.	32,438.	32,438.	0.

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FORM 990-PF	LEGAL FEES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	316.	0.	0.	316.
TO FM 990-PF, PG 1, LN 16A	316.	0.	0.	316.

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FORM 990-PF	ACCOUNTING FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREPARATION FEES	1,250.	0.	0.	1,250.
TO FORM 990-PF, PG 1, LN 16B	1,250.	0.	0.	1,250.

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FORM 990-PF	OTHER EXPENSES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FILING FEES	25.	0.	0.	25.
INVESTMENT ACCOUNT FEES	7,349.	7,349.	0.	0.
BANK CHARGES	36.	0.	0.	36.
TO FORM 990-PF, PG 1, LN 23	7,410.	7,349.	0.	61.

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FOOTNOTES

STATEMENT 5

EXPLANATION FOR "YES" ANSWER TO PAGE 5, PART VII-B,  
QUESTION 1A(2): THE AMOUNT REPORTED ON THE BALANCE SHEET  
AS A LOAN FROM THE FOUNDATION MANAGER WAS THE RESULT OF  
A MISTAKE IN TRANSFERRING MONEY BETWEEN ACCOUNTS. THERE  
WILL BE NO INTEREST PAID ON THE LOAN. IT WAS REPAID SHORTLY  
AFTER THE ERROR WAS DISCOVERED. THE ENTIRE AMOUNT WAS  
USED BY THE FOUNDATION TO DISTRIBUTE MONEY TO QUALIFIED  
CHARITIES.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE ATTACHED	815,195.	906,665.
TOTAL TO FORM 990-PF, PART II, LINE 10B	815,195.	906,665.

FORM 990-PF	OTHER LIABILITIES	STATEMENT	7
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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
CHECKS DRAWN ON FUTURE DEPOSITS	11,424.	0.
LOAN FROM JUDITH PERLMAN	0.	50,000.
TOTAL TO FORM 990-PF, PART II, LINE 22	11,424.	50,000.

## Investment Detail - Equities

Equities	Quantity	Market Price	Market Value	Unrealized Gain or (Loss)	Estimated Yield	Estimated Annual Income
			Cost Basis			
ACCENTURE PLC CL A F	475.0000	82.2200	39,054.50	4,362.28	2.26%	883.50
SYMBOL: ACN			34,692.22			

Schwab has provided accurate gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.



DUPLICATE STATEMENT

*Charles SCHWAB*  
INSTITUTIONAL

Schwab One® Account of  
THE ROSLYN AND JOSEPH PERLMAN  
FOUNDATION

Account Number  
2508-3988

Statement Period  
December 1-31, 2013

Investment Detail - Equities (continued)

Equities (continued)	Quantity	Market Price	Market Value Cost Basis	Unrealized Gain or (Loss)	Estimated Yield	Estimated Annual Income
COCA COLA COMPANY SYMBOL: KO	850.0000	41.3100	35,113.50 34,516.40	597.10	2.71%	952.00
DU PONT E I DE NEMOUR&CO SYMBOL: DD	600.0000	64.9700	38,982.00 34,524.85	4,457.15	2.77%	1,080.00
EXXON MOBIL CORPORATION SYMBOL: XOM	350.0000	101.2000	35,420.00 33,142.40	2,277.60	2.49%	882.00
FISERV INC SYMBOL: FISV	750.0000	59.0500	44,287.50 34,753.45	9,534.05	0.00%	0.00
GENERAL ELECTRIC COMPANY SYMBOL: GE	1,400.0000	28.0300	39,242.00 34,470.37	4,771.63	2.71%	1,064.00
						Accrued Dividend: 308.00
INTEL CORP SYMBOL: INTC	1,475.0000	25.9550	38,283.63 34,252.55	4,031.08	3.46%	1,327.50
KELLOGG COMPANY SYMBOL: K	500.0000	61.0700	30,535.00 33,506.70	(2,971.70)	3.01%	920.00
MICROSOFT CORP SYMBOL: MSFT	1,100.0000	37.4100	41,151.00 34,754.32	6,396.68	2.99%	1,232.00
NESTLE S A REG B ADR F 1 ADR REPS 1 ORD SYMBOL: NSRGY	500.0000	73.5900	36,795.00 33,468.95	3,326.05	2.93%	1,081.77
NORTHERN TRUST CORP SYMBOL: NTRS	575.0000	61.8900	35,586.75 33,887.55	1,699.20	2.00%	713.00
						Accrued Dividend: 178.25

Attachment to Part II - Line 10(b) - Corporate Stock

Schwab has provided accurate gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.



**Investment Detail - Equities (continued)**

Equities (continued)	Quantity	Market Price	Market Value Cost Basis	Unrealized Gain or (Loss)	Estimated Yield	Estimated Annual Income
PFIZER INCORPORATED SYMBOL: PFE	1,175.0000	30.6300	35,990.25 20,750.50	15,410.13	3.13%	1,128.00
ROYAL DUTCH SHELL B ADRF SPONSORED ADR 1 ADR REPS 2 CL B ORD SYMBOL: RDSB	475.0000	75.1100	35,677.25 33,679.26	1,997.99	4.79%	1,710.00
STRYKER CORP SYMBOL: SYK	475.0000	75.1400	35,691.50 33,650.35	2,041.15	1.41%	503.50
TOWERS WATSON & CO SYMBOL: TW	400.0000	127.6100	51,044.00 33,400.95	17,643.05	0.00%	0.00
VIACOM INC CL B NEW SYMBOL: VIAB	475.0000	87.3400	41,486.50 34,639.30	6,847.20	1.37%	570.00
WAL-MART STORES INC SYMBOL: WMT	450.0000	78.6900	35,410.50 35,107.60	302.90	2.38%	846.00
Accrued Dividend: 211.50						
WELLS FARGO & CO NEW SYMBOL: WFC	800.0000	45.4000	36,320.00 34,846.55	1,473.45	2.64%	960.00
WGL HOLDINGS INC SYMBOL: WGL	750.0000	40.0600	30,045.00 28,107.17	1,937.83	4.19%	1,260.00

Attachment to Part II - Line 10(b) - Corporate Stock



DUPLICATE STATEMENT

**Charles SCHWAB**  
INSTITUTIONAL

Schwab One® Account of  
**THE ROSLYN AND JOSEPH PERLMAN**  
**FOUNDATION**

Account Number  
**2508-3988**

Statement Period  
**December 1-31, 2013**

**Investment Detail - Equities (continued)**

Equities (continued)	Quantity	Market Price	Market Value Cost Basis	Unrealized Gain or (Loss)	Estimated Yield	Estimated Annual Income
3M COMPANY	300.0000	140.2500	42,075.00	7,056.95	1.81%	762.00
SYMBOL: MMM			35,018.05			

Total Equities 13,875,0000 758,190.88 93,191.77 17,875,272.72  
Total Cost Basis 605,169.49

**Total Accrued Dividend for Equities: 697.75**

Estimated Annual Income ("EAI") and Estimated Yield ("EY") calculations are for informational purposes only. The actual income and yield might be lower or higher than the estimated amounts. EY is based upon EAI and the current price of the security and will fluctuate. For certain types of securities, the calculations could include a return of principal or capital gains in which case EAI and EY would be overstated. EY and EAI are not promptly updated to reflect when an issuer has missed a regular payment or announced changes to future payments, in which case EAI and EY will continue to display at a prior rate.

**Investment Detail - Mutual Funds**

Bond Funds	Quantity	Market Price	Market Value	Average Cost Basis	Cost Basis	Unrealized Gain or (Loss)
VANGUARD SHORT TERM INVESTMENT GRADE FUND ADMIRAL	13,876.0410	10.7000	148,473.64	10.81	150,025.00	(1,551.36)
SYMBOL: VFSUX						

Total Bond Funds 13,876,0410 148,473.64 150,025.00 (1,551.36)

Total Mutual Funds 13,876,0410 148,473.64 150,025.00 (1,551.36)

Totals to 990-PF, Page 2, Line 10(b) 906,664.52 815,194.49

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