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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. By law, the IRS cannot redact the information on the form.**

▶ **Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation
The Irving and Bernice Singer Family Foundation

A Employer identification number
02-0449779

Number and street (or P O box number if mail is not delivered to street address) c/o Gary J Singer PO Box 16415 | Room/suite

B Telephone number (see instructions)
(603) 669-4100

City or town, state or province, country, and ZIP or foreign postal code
Hooksett, NH 031066415

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

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 ▶ ☐

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 *(from Part II, col. (c), line 16)*▶$ 1,353,393

J Accounting method ☑ Cash ☐ Accrual ☐ 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 ▶ ☐

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))*

		Line	(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 ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	25	25		
	4	Dividends and interest from securities.	29,390	29,390		
	5a	Gross rents				
	b	Net rental income or (loss) ________				
	6a	Net gain or (loss) from sale of assets not on line 10	50,233			
	b	Gross sales price for all assets on line 6a 356,033				
	7	Capital gain net income (from Part IV, line 2) . . .		50,233		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	79,648	79,648	0	
Operating and Administrative Expenses	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 (attach schedule).				
	b	Accounting fees (attach schedule).				
	c	Other professional fees (attach schedule)	11,929	11,929	0	0
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	1,111	0	0	0
	19	Depreciation (attach schedule) and depletion . . .				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	75	75	0	0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	13,115	12,004	0	0
	25	Contributions, gifts, grants paid	113,880			113,880
	26	**Total expenses and disbursements.** Add lines 24 and 25	126,995	12,004	0	113,880
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-47,347			
	b	**Net investment income** (if negative, enter -0-)		67,644		
	c	**Adjusted net income** (if negative, enter -0-) . . .			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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	24,040	20,333	20,333
	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 (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)			
	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)	1,176,615	1,133,725	1,333,060
	14	Land, buildings, and equipment basis ▶ ______ Less accumulated depreciation (attach schedule) ▶ ______			
	15	Other assets (describe ▶ ______)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	1,200,655	1,154,058	1,353,393
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	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☐ **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 ▶ ☑ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	1,200,655	1,154,058	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	1,200,655	1,154,058	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,200,655	1,154,058	

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	1,200,655
2	Enter amount from Part I, line 27a	2	-47,347
3	Other increases not included in line 2 (itemize) ▶ ______	3	750
4	Add lines 1, 2, and 3	4	1,154,058
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	1,154,058

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	Publicly Traded Securities			
b	Capital Gains Dividends	P		
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	339,421		305,800	33,621
b	16,612			16,612
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				33,621
b				16,612
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	50,233
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 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))
2012	69,433	1,327,504	0 052303
2011	73,000	1,325,071	0 055091
2010	251,122	1,357,891	0 184935
2009	4,250	1,281,252	0 003317
2008	96,881	1,338,071	0 072403

2	**Total** of line 1, column (d)	2	0 368049
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 073610
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,361,966
5	Multiply line 4 by line 3	5	100,254
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	676
7	Add lines 5 and 6	7	100,930
8	Enter qualifying distributions from Part XII, line 4	8	113,880

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 page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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 ▶ ☑ and enter 1% of Part I, line 27b			1	676
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	676
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	676
6	Credits/Payments				
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,000		
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	1,000
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	324
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 324 **Refunded** ▶			11	0

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?	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)?	1b		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 ▶ $ 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		No
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		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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	Yes	
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) ▶NH			
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 2013 or the taxable year beginning in 2013 (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 ▶Gary Singer Telephone no ▶(603) 669-4100

Located at ▶PO Box 16415 Hooksett NH ZIP+4 ▶031066415

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 |

			Yes	No
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?	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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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		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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
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		
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 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.)*	3b		
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 2013?	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))? ☐ 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)?	**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? ☐ 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**		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 ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**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
See Additional Data Table				

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. . . . . ▶		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	
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	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	0

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	1,358,910
b	Average of monthly cash balances	1b	23,797
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	1,382,707
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	1,382,707
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,741
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,361,966
6	**Minimum investment return.** Enter 5% of line 5	6	68,098

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	68,098
2a	Tax on investment income for 2013 from Part VI, line 5	2a	676		
b	Income tax for 2013 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	676
3	Distributable amount before adjustments Subtract line 2c from line 1			3	67,422
4	Recoveries of amounts treated as qualifying distributions			4	750
5	Add lines 3 and 4			5	68,172
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	68,172

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	113,880
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	113,880
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	676
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	113,204

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					68,172
2 Undistributed income, if any, as of the end of 2013					
a Enter amount for 2012 only.				0	
b Total for prior years 20___, 20___, 20___			0		
3 Excess distributions carryover, if any, to 2013					
a From 2008.	20,278				
b From 2009.					
c From 2010.	183,783				
d From 2011.	4,794				
e From 2012.	3,969				
f **Total** of lines 3a through e.		212,824			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 113,880					
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.					68,172
e Remaining amount distributed out of corpus		45,708			
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		258,532			
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 instructions				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) (see instructions)		0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . .		20,278			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		238,254			
10 Analysis of line 9					
a Excess from 2009. . . .					
b Excess from 2010. . . .	183,783				
c Excess from 2011. . . .	4,794				
d Excess from 2012. . . .	3,969				
e Excess from 2013. . . .	45,708				

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 2013, 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)

	Tax year	Prior 3 years			**(e) Total**
	(a) 2013	**(b)** 2012	**(c)** 2011	**(d)** 2010	
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 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))

See Additional Data Table

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 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
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				113,880
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

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			14	25	
4 Dividends and interest from securities. . . .			14	29,390	
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	50,233	
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). .		0		79,648	0

13 Total. Add line 12, columns (b), (d), and (e). **13** 79,648

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

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

		Yes	No
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.	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

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

******	2014-05-06	******
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
J Christopher Currie				P00735969
Firm's name	BAKER NEWMAN & NOYES LLC		Firm's EIN 01-0494526	
Firm's address	650 ELM STREET SUITE 302 MANCHESTER, NH 03101		Phone no (800) 244-7444	

Form 990PF Part VIII Line 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
Alan Singer PO Box 16415 Hooksett, NH 03106	Trustee 0 10	0	0	0
Bernice Singer PO Box 16415 Hooksett, NH 03106	Trustee 0 10	0	0	0
Robert Singer PO Box 16415 Hooksett, NH 03104	Trustee 0 10	0	0	0
Stephen Singer PO Box 16415 Hooksett, NH 03106	Trustee 0 10	0	0	0
Stewart Singer PO Box 16415 Hooksett, PA 19025	Trustee 0 10	0	0	0
Joy Sydney PO Box 16415 Hooksett, NH 03106	Trustee 0 10	0	0	0
Gary J Singer PO Box 16415 Hooksett, NH 03106	President/Trustee 0 20	0	0	0
Jeffrey Singer PO Box 16415 Hooksett, NH 03106	Vice President/Trustee 0 20	0	0	0
Michael Sydney PO Box 16415 Hooksett, NE 03106	Treasurer/Trustee 0 20	0	0	0

Form 990PF Part XV Line 1a - 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).

Bernice Singer
Stewart Singer

Form 990PF Part XV Line 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
a *Paid during the year*				
Abramson Center for Jewish Life 1425 Horsham Road North Wales, PA 194541320	None	PC	General Operating Support	2,500
Aish Campus Boston 100 Hano Street Suite 10 Allston, MA 02134	None	PC	General Operating Support	1,000
American Friends of Bar-Ilan University 160 East 56th Street 5th Floor New York, NY 10022	None	PC	General Operating Support	1,000
American Friends of Leket Israel 960 Teaneck Road Suite 200 Teaneck, NJ 07666	None	PC	General Operating Support	500
American Friends of Meir Panim 5316 New Utrecht Avenue Brooklyn, NY 11219	None	PC	General Operating Support	375
American Friends of Yad Eliezer 1102 East 26th Street Brooklyn, NY 11210	None	PC	General Operating Support	250
Bnos Chaya Girls High School 2404 Partridge Street Albany, NY 12208	None	PC	Chabad High School	750
Brookline Food Pantry 210 Harvard Street Brookline, MA 02446	None	PC	General Operating Support	500
Central Fund of Israel 980 Avenue of the Americas 3rd Floor New York, NY 10018	None	PC	General Operating Support	375
Chabad at Chestnut Hill 163 Bellingham Road Chestnut Hill, MA 02467	None	PC	General Operating Support	500
Chabad Lubavitch of New Hampshire 7 Camelot Place Manchester, NH 03104	None	PC	General Operating Support	12,380
Chabad of Acton 148 Great Road Acton, MA 01720	None	PC	General Operating Support	2,500
Chabad of Brookline 97 Marion Avenue 5 Brookline, MA 02446	None	PC	General Operating Support	500
Chai Center of Brookline 105 S Paul Street Brookline, MA 02446	None	PC	General Operating Support	3,900
Chapel Restoration Fund 66 Salmon Street Manchester, NH 03104	None	PC	General Operating Support	5,000
Total . . . . ▶ **3a**				113,880

Form 990PF Part XV Line 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
a *Paid during the year*				
Children's Advocacy Center 960 Auburn Street Manchester, NH 03103	None	PC	General Operating Support	250
Congregation B'nai Jacob 75 Rimmon Road Woodbridge, CT 06525	None	PC	General Operating Support	500
Congregation Bet Ha'am 81 Westbrook Street South Portland, ME 04106	None	PC	General Operating Support	500
Cornell Hillel G-34 Anabel Taylor Hall Ithaca, NY 14853	None	PC	General Operating Support	500
Dana Farber Institute 450 Brookline Avenue Boston, MA 02215	None	PC	Sarcoma Research Fund	2,000
Friends of Israel Defense Forces 350 Fifth Avenue Suite 2011 New York, NY 10118	None	PC	General Operating Support	375
Friends of Yemin Orde 12230 Wilkins Avenue Rockvill, MD 20852	None	PC	General Operating Support	500
Gift of Life Bone Marrow Foundation 800 Yamato Road Suite 101 Boca Raton, FL 33431	None	PC	General Operating Support	375
Hatzalah of Newark EMS 50 Park Place Suite 1542 Newark, NJ 07102	None	PC	General Operating Support	1,800
High Mowing School 222 Isaac Frye Highway Wilton, NH 03086	None	PC	Special Education Services for Learning Disabled Students	750
Hole in the Wall Gang Fund 555 Long Wharf Drive New Haven, CT 06511	None	PC	General Operating Support	375
International Rescue Committee 122 East 42nd Street New York, NY 10168	None	PC	General Operating Support	250
Israel Cancer Research Fund 295 Madison Avenue Suite 1030 New York, NY 10017	None	PC	General Operating Support	375
Jewish Federation of New Hampshire 698 Beech Street Manchester, NH 03104	None	PC	$3,000 General Operating Support, $500 Forever Young Seniors Program	3,500
Jewish Federation of Ulster County 159 Green Street Kingston, NY 12401	None	PC	Reher Center for Immigrant Culture and History	1,250
Total . . . . ▶ **3a**				113,880

Form 990PF Part XV Line 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
a *Paid during the year*				
Kollel Avreichim of Brooklyn 5321 12th Avenue Brooklyn, NY 11219	None	PC	General Operating Support	500
Lubavitch of Montgomery County 426 W Pennsylvanie Avenue Suite 120 Fort Washington, PA 19034	None	PC	General Operating Support	1,000
Lubavitch Yeshiva Academy 1148 Converse Street Longmeadow, MA 01106	None	PC	General Operating Support	2,500
Maimonides School 34 Philbrick Road Brookline, MA 02445	None	PC	$7,500 General Operating Support, $1,000 School Kehillah	8,500
Manchester City Library Foundation 405 Pine Street Manchester, NH 03104	None	PC	General Operating Support	500
Manchester Community Theatre Players 698 Beech Street Manchester, NH 03104	None	PC	General Operating Support	250
Mayyim Hayyim 1838 Washington Street Newton, MA 02466	None	PC	General Operating Support	250
Mesivta Yam Hatorah 2716 Healy Avenue Far Rockaway, NY 11691	None	PC	General Operating Support	2,000
Mount Sinai Medical Center Foundation 4300 Alton Road Miami Beach, FL 33140	None	PC	Miami Beach Pediatrics Center	1,000
New England Hebrew Academy 9 Prescott Street Brookline, MA 02446	None	PC	General Operating Support	500
New England Region NCSY 212 Sumner Street Newton, MA 02459	None	PC	General Operating Support	1,000
New Horizons for New Hampshire 1899 Manchester Street PO Box 691 Manchester, NH 03105	None	PC	General Operating Support	25,000
Newton Free Library 330 Homer Street Newton Center, MA 02459	None	PC	General Operating Support	1,000
NH4Israel 26 Salmon Street Manchester, NH 03104	None	PC	General Operating Support	1,000
Nottingham Food Pantry PO Box 209 Nottingham, NH 03290	None	PC	General Operating Support	500
Total . . . . ▶ **3a**				113,880

Form 990PF Part XV Line 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
a *Paid during the year*				
Ohel Simcha 141-41 72nd Avenue Flushing, NY 11367	None	PC	General Operating Support	200
PEF Israel Endowment Funds Inc 317 Madison Avenue Suite 607 New York, NY 10017	None	PC	Dr Israel Goldstein Youth Village	500
PJ Library-Harold Grinspoon Foundation 380 Union Street West Springfield, MA 01089	None	PC	$1,000 City of Newton collection, $500 General Operating Support	1,500
Prader-Willi Syndrome Association 8588 Potter Park Drive Suite 500 Sarasota, FL 34238	None	PC	General Operating Support	500
Queens Hatzolah Ambulance Service 83-26 Brevoort Street Kew Gardens, NY 11415	None	PC	General Operating Support	500
TAY Brotherhood 152 Prospect Street Manchester, NH 03104	None	PC	General Operating Support	500
Temple Israel of Manchester 66 Salmon Street Manchester, NH 03104	None	PC	General Operating Support	10,000
Temple Sinai 25 Canton Street Sharon, MA 02067	None	PC	General Operating Support	1,000
Webster House 135 Webster Street Manchester, NH 03104	None	PC	General Operating Support	5,000
Yachad (National Jewish Council for Disabilities) 11 Broadway New York, NY 10004	None	PC	$250 Team Yachad, $500 General Operating Support	750
Yad Chessed Fund 46 Columbia Street Brookline, MA 02446	None	PC	General Operating Support	500
Yeshiva K'tana of Passaic School 249 Terhune Avenue Passaic, NJ 07055	None	PC	General Operating Support	2,000
Young Israel of Brookline 62 Green Street Brookline, MA 02446	None	PC	General Operating Support	100
Total . . . . ▶ **3a**				113,880

TY 2013 Investments - Other Schedule

Name: The Irving and Bernice Singer Family Foundation

EIN: 02-0449779

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Vanguard 500 Index Fund	AT COST	124,633	200,803
Vanguard Admiral GNMA Fd	AT COST	65,046	67,148
VANGUARD INFLATION-PROTECTED	AT COST	0	0
Templeton Institutional Foreign Equity	AT COST	71,439	84,062
Dreyfus Midcap Index Fund	AT COST	66,412	89,827
Vanguard Intermediate Term Bond	AT COST	208,050	220,287
ISHARES GOLD TRUST	AT COST	0	0
Vanguard Windsor II Admiral	AT COST	152,714	178,128
Vanguard Morgan Growth Admiral	AT COST	84,076	109,665
Templeton Global Bond	AT COST	37,359	41,335
ishares MCSI Emerging Mkts	AT COST	24,107	25,077
IPATH DJ-UBS COMMODITY INDEX	AT COST	0	0
Metropolitan West High Yd Bd I	AT COST	40,896	40,191
Vanguard Admiral Fixed Income St	AT COST	20,250	20,399
ishares Core S&P Small-Cap	AT COST	16,661	32,739
DWS Floating Rate Plus	AT COST	20,000	20,042
Vanguard Short-Term BD Indx	AT COST	125,284	124,456
ishares Core S&P 500	AT COST	76,798	78,901

TY 2013 Other Expenses Schedule

Name: The Irving and Bernice Singer Family Foundation

EIN: 02-0449779

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NH Filing Fee	75	75	0	0

TY 2013 Other Increases Schedule

Name: The Irving and Bernice Singer Family Foundation

EIN: 02-0449779

Description	Amount
Reversal of grants made in 2012	750

TY 2013 Other Professional Fees Schedule

Name: The Irving and Bernice Singer Family Foundation

EIN: 02-0449779

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Investment Management Fees	11,929	11,929	0	0

TY 2013 Taxes Schedule

Name: The Irving and Bernice Singer Family Foundation

EIN: 02-0449779

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
2012 Excise Tax	111	0	0	0
2013 Estimates	1,000	0	0	0