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Form 990-PF

Return of Private Foundation

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

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

2013

Open to Public
Inspection

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

Name of foundation BENJAMIN AND ELIZABETH GORDON CHARITABLE FOUNDATION INC		A Employer identification number 04-3434410
Number and street (or P O box number if mail is not delivered to street address) 260 DUNBAR ROAD		B Telephone number (see instructions) (561) 932-1600
City or town, state or province, country, and ZIP or foreign postal code PALM BEACH, FL 33480		C If exemption application is pending, check here ► <input type="checkbox"/>
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here ► <input type="checkbox"/> 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"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 647,073	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <i>(Part I, column (d) must be on cash basis.)</i>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)				
	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.	7,425	7,425		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	12,107			
	b Gross sales price for all assets on line 6a 82,758				
	7 Capital gain net income (from Part IV, line 2) . . .		12,107		
	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	19,532	19,532		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	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)				
	17 Interest	178	178		0
	18 Taxes (attach schedule) (see instructions)	1,542	1,542		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	240	0		240
	24 Total operating and administrative expenses.	1,960	1,720		240
	Add lines 13 through 23	164,134			164,134
	25 Contributions, gifts, grants paid.	166,094	1,720		164,374
	26 Total expenses and disbursements. Add lines 24 and 25				
	27 Subtract line 26 from line 12	-146,562			
	a Excess of revenue over expenses and disbursements				
	b Net investment income (if negative, enter -0-) . . .		17,812		
	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					
	2 Savings and temporary cash investments					
	3 Accounts receivable ►					
	Less allowance for doubtful accounts ►					
	4 Pledges receivable ►					
	Less allowance for doubtful accounts ►					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons (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)	287,849	227,414	621,330		
	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)	6,147	6,147	25,743			
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)		293,996	233,561	647,073		
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 ►)	0	0	263		
	23 Total liabilities (add lines 17 through 22)		0	263		
	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		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			293,996	233,298		
30 Total net assets or fund balances (see page 17 of the instructions)			293,996	233,298		
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)			293,996	233,561		

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	293,996
2	Enter amount from Part I, line 27a	2	-146,562
3	Other increases not included in line 2 (itemize) ►	3	85,864
4	Add lines 1, 2, and 3	4	233,298
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	233,298

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.)
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1a See Additional Data Table			
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
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a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
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a See Additional Data Table			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	(If gain, also enter in Part I, line 7) (If (loss), enter -0- in Part I, line 7)	2	12,107
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	92,304	339,601	0.271801
2011	49,657	345,545	0.143706
2010	74,887	376,588	0.198857
2009	17,820	344,532	0.051722
2008	32,156	354,930	0.090598

2 Total of line 1, column (d).	2	0.756684
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	0.151337
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	708,583
5 Multiply line 4 by line 3.	5	107,235
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	178
7 Add lines 5 and 6.	7	107,413
8 Enter qualifying distributions from Part XII, line 4.	8	164,374

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 <input type="checkbox"/> and enter "N/A" on line 1		
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)	1	178
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		
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	178
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	178
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	120
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	650
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	770
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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	592
11	Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> 592 Refunded <input type="checkbox"/>	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
1b	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
<i>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.</i>			
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 type="checkbox"/> \$ _____ 0 (2) On foundation managers <input type="checkbox"/> \$ _____ 0		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____ 0		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	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? <i>If "Yes," attach a conformed copy of the changes</i>	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? <i>If "Yes," attach the statement required by General Instruction T.</i>	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? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> MA		
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? <i>If "No," attach explanation.</i>	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)? <i>If "Yes," complete Part XIV</i>	9	No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> <input type="checkbox"/>	10	Yes

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).	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Website address ► N/A

14	The books are in care of ► BENJAMIN H GORDON Located at ► 260 DUNBAR ROAD PALM BEACH FL	Telephone no ► (561) 932-1600 ZIP +4 ► 33480
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15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ►	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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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?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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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.**

1a	During the year did the foundation (either directly or indirectly)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see 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
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 ► 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?	<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)		3b
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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

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	
c	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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
BENJAMIN H GORDON 260 DUNBAR ROAD PALM BEACH, FL 33480	PRESIDENT/TREASURER 1 00	0	0	0
ELIZABETH GORDON 260 DUNBAR ROAD PALM BEACH, FL 33480	DIRECTOR 1 00	0	0	0

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

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

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 <hr/>	
2 <hr/>	
3 <hr/>	
4 <hr/>	

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	717,058
b	Average of monthly cash balances.	1b	2,316
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	719,374
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	719,374
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	10,791
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	708,583
6	Minimum investment return. Enter 5% of line 5.	6	35,429

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	35,429
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	178
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	178
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	35,251
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	35,251
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	35,251

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	164,374
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	3a	
a	Suitability test (prior IRS approval required).	3b	
b	Cash distribution test (attach the required schedule).	4	164,374
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	5	178
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).	6	164,196
6	Adjusted qualifying distributions. Subtract line 5 from line 4.		

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				35,251
2 Undistributed income, if any, as of the end of 2013			0	
a Enter amount for 2012 only.		0		
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.	16,125			
b From 2009.	799			
c From 2010.	56,509			
d From 2011.	33,104			
e From 2012.	75,494			
f Total of lines 3a through e.	182,031			
4 Qualifying distributions for 2013 from Part XII, line 4 ► \$ _____ 164,374			0	
a Applied to 2012, but not more than line 2a				
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.				35,251
e Remaining amount distributed out of corpus	129,123			
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:	311,154			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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)	16,125			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	295,029			
10 Analysis of line 9				
a Excess from 2009.	799			
b Excess from 2010.	56,509			
c Excess from 2011.	33,104			
d Excess from 2012.	75,494			
e Excess from 2013.	129,123			

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. <input type="text"/>
b Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 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. <input type="text"/>
b 85% of line 2a. <input type="text"/>
c Qualifying distributions from Part XII, line 4 for each year listed. <input type="text"/>
d Amounts included in line 2c not used directly for active conduct of exempt activities. <input type="text"/>
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c. <input type="text"/>
3 Complete 3a, b, or c for the alternative test relied upon
a "Assets" alternative test—enter
(1) Value of all assets. <input type="text"/>
(2) Value of assets qualifying under section 4942(j)(3)(B)(i). <input type="text"/>
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. <input type="text"/>
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). <input type="text"/>
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(III). <input type="text"/>
(3) Largest amount of support from an exempt organization <input type="text"/>
(4) Gross investment income <input type="text"/>

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))

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	164,134
b Approved for future payment				
Total			► 3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

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	7,425	
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	12,107	
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		19,532	
13 Total. Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations.)			13		19,532

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

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization or

(2) Other assets. 1a(2)

b Other transactions

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.

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

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.

* * * * *

2014-11-17

* * * * *

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

**Sign
Here**

**Paid
Prepared
Use
Only**

Paid Preparer Use Only	Print/Type preparer's name KEVIN E REYNOLDS	Preparer's Signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00178156
	Firm's name ► DASZKAL BOLTON LLP			Firm's EIN ► 65-0406502	
	Firm's address ► 2401 NW BOCA RATON BLVD BOCA RATON, FL 334316639			Phone no (561) 367-1040	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
50 228 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2012-06-21	2013-03-28
123 255 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2012-06-21	2013-04-08
155 888 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2013-06-20	2013-07-25
1069 519 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2004-11-23	2013-01-09
549 772 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2012-01-01	2013-03-28
376 745 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2012-01-01	2013-04-08
444 112 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2012-01-01	2013-07-25
1000 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2012-01-01	2013-10-10
550 SHS MATTHEWS ASIAN GROWTH & INCOME FUND	P	2012-01-01	2013-11-12

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
976		818	158
2,369		2,008	361
2,993		2,831	162
20,000		17,421	2,579
10,682		8,955	1,727
7,241		6,137	1,104
8,527		7,234	1,293
19,360		16,288	3,072
10,610		8,959	1,651

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - I

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	
			158
			361
			162
			2,579
			1,727
			1,104
			1,293
			3,072
			1,651

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				
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 711 THIRD AVENUE NEWYORK, NY 10017		EXEMPT	TO FUND RELIGIOUS COMMUNITY	1,576
AMERICAN LOGISTICS AID NETWORK PO BOX 1748 ANNAPOLIS, MD 21404		EXEMPT	TO FUND EMERGENCY RESPONSE INITIATIVES	1,000
BERNARD ZELL ANSHE EMET DAY SCHOOL 3751 NORTH BROADWAY ST CHICAGO, IL 60613		EXEMPT	TO FUND EDUCATION	250
BOYS AND GIRLS CLUBS OF PALM BEACH COUNTY 800 NORTHPOINT PARKWAT STE 204 WEST PALM BEACH, FL 33407		EXEMPT	TO FUND HEALTH AND HUMAN SERVICES	230
CHARITY WATER 200 VARICK STREET SUITE 201 NEWYORK, NY 10014		EXEMPT	TO FUND HEALTH AND HUMAN SERVICES	250
DAVID HOROWITZ FREEDOM CENTER PO BOX 55089 SHERMAN OAKS, CA 91499		EXEMPT	TO FUND HEALTH AND HUMAN SERVICES	875
EINSTEIN HEALTHCARE NETWORK 5501 OLD YORK RD PHILADELPHIA, PA 19141		EXEMPT	TO FUND MEDICAL PROGRAMS	100
FIRSTGIVING 34 FARNSWORTH STREET 3RD FLOOR BOSTON, MA 02210		EXEMPT	TO FUND HEALTH AND HUMAN SERVICES	100
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES PO BOX 1770 OCALA, FL 34478		EXEMPT	TO FUND CHILD SERVICES	100
INVESTIGATIVE PROJECT ON TERRORISM FOUNDATION (IPTF) 5505 CONNECTICUT AVE NW NO 341 WASHINGTON, DC 20015		EXEMPT	TO FUND INVESTIGATIONS ON TERRORISM	500
LATIN SCHOOL OF CHICAGO 59 W NORTH BLVD CHICAGO, IL 60610		EXEMPT	TO FUND EDUCATION	250
LEUKEMIA AND LYMPHOMA SOCIETY 1311 MAMARONECK AVE STE 310 WHITE PLAINS, NY 10605		EXEMPT	TO FUND CANCER RESEARCH	250
MAKE-A-WISH FOUNDATION OF SOUTHERN FLORIDA 4491 SOUTH STATE ROAD 7 AUITE 201 FT LAUDERDALE, FL 33314		EXEMPT	TO FUND HEALTH AND HUMAN SERVICES	3,700
MEMORIAL SLOAN-KETTERING CANCER CENTER 1275 YORK AVENUE NEWYORK, NY 10065		EXEMPT	TO FUND CANCER RESEARCH	7,000
MIDDLE EAST FORUM 1500 WALNUT STREET SUITE 1050 PHILADELPHIA, PA 19102		EXEMPT	TO FUND SCHOLARLY RESEARCH ON US INTERESTS	500
Total				164,134
			► 3a	

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				
MIDDLE EAST MEDIA RESEARCH INSTITUTE PO BOX 27837 WASHINGTON, DC 20038		EXEMPT	TO FUND US POLICY IN THE MIDDLE EAST	500
NEWPORT ART MUSEUM 76 BELLEVUE AVENUE NEWPORT, RI 02840		EXEMPT	TO FUND THE ARTS	31
PALM BEACH COUNTY POLICE BENEVOLENT ASSOCIATION 2100 N FLORIDA MANGO RD WEST PALM BEACH, FL 33409		EXEMPT	TO FUND LAW ENFORCEMENT	25
PALM BEACH COUNTRY CLUB FOUNDATION 760 N OCEAN BLVD PALM BEACH, FL 33480		EXEMPT	TO FUND CIVIC ACTIVITIES	1,000
PALM BEACH DAY ACADEMY 1901 SOUTH FLAGLER DRIVE WEST PALM BEACH, FL 33401		EXEMPT	TO FUND EDUCATION	2,500
PEGGY ADAMS ANIMAL RESCUE LEAGUE 3200 N MILITARY TRAIL WEST PALM BEACH, FL 33409		EXEMPT	PROTECTION OF ANIMALS	250
REDWOOD LIBRARY AND ATHENAEUM 50 BELLEVUE AVENUE NEWPORT, RI 02840		EXEMPT	TO FUND PUBLIC SERVICES	500
SOUTH FLORIDA SCIENCE CENTER 4801 DREHER TRAIL NORTH WEST PALM BEACH, FL 33405		EXEMPT	TO FUND SCIENTIFIC RESEARCH	34,250
SUSAN G KOMEN 5005 LBJ FREEWAY STE 250 DALLAS, TX 75244		EXEMPT	TO FUND CANCER RESEARCH	900
UNITED WAY - PALM BEACH 44 COCONUT ROW PALM BEACH, FL 33480		EXEMPT	TO FUND HEALTH AND HUMAN SERVICE PROGRAMS	5,000
UNIVERSITY OF PENNSYLVANIA 3451 WALNUT ST PHILADELPHIA, PA 19104		EXEMPT	TO FUND EDUCATION	180
WASHINGTON INSTITUTE FOR NEAR EAST POLICY 1828 L STREET NW SUITE 1050 WASHINGTON, DC 20036		EXEMPT	TO FUND POLICY NEWS AND RESEARCH	5,000
WIND RIVER PO BOX 925 LANDER, WY 82520		EXEMPT	TO FUND NATURE PRESERVATION	250
YALE CLASS OF 1995 157 CHURCH STREET NEW HAVEN, CT 06510		EXEMPT	TO FUND EDUCATION	35
YALE UNIVERSITY 157 CHURCH STREET NEW HAVEN, CT 06510		EXEMPT	TO FUND EDUCATION	140
Total			► 3a	164,134

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				
PALM BEACH ORTHODOX SYNAGOGUE 120 NORTH COUNTY ROAD PALM BEACH, FL 33480		EXEMPT	TO FUND RELIGIOUS COMMUNITY	33,270
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 711 THIRD AVENUE NEW YORK, NY 10017		EXEMPT	TO FUND RELIGIOUS COMMUNITY	50,647
JEWISH NATIONAL FUND 1951 NW 19TH ST A100 BOCA RATON, FL 33431		EXEMPT	TO FUND RELIGIOUS COMMUNITY	12,975
Total.			► 3a	164,134

TY 2013 Investments Corporate Stock Schedule

Name: BENJAMIN AND ELIZABETH GORDON CHARITABLE FOUNDATION INC
EIN: 04-3434410

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MATTHEWS ASIAN GROWTH	159,571	184,801
FIRST CASH FINANCIAL SERVICES	67,843	436,529

TY 2013 Investments - Other Schedule

Name: BENJAMIN AND ELIZABETH GORDON CHARITABLE
FOUNDATION INC
EIN: 04-3434410

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ISHARES S&P LATIN AMERICA INDEX	AT COST	6,147	25,743

TY 2013 Other Expenses Schedule

Name: BENJAMIN AND ELIZABETH GORDON CHARITABLE
FOUNDATION INC
EIN: 04-3434410

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE FILING FEE	240	0		240

TY 2013 Other Increases Schedule

Name: BENJAMIN AND ELIZABETH GORDON CHARITABLE
FOUNDATION INC
EIN: 04-3434410

Description	Amount
UNREALIZED GAINS FROM CONTRIBUTED MARKETABLE SECURITIES	85,864

TY 2013 Other Liabilities Schedule

Name: BENJAMIN AND ELIZABETH GORDON CHARITABLE
FOUNDATION INC
EIN: 04-3434410

Description	Beginning of Year - Book Value	End of Year - Book Value
OVERDRAFT PAYABLE	0	263

TY 2013 Substantial Contributors Schedule

Name: BENJAMIN AND ELIZABETH GORDON CHARITABLE
FOUNDATION INC
EIN: 04-3434410

Name	Address
BENJAMIN AND ELIZABETH GORDON	260 DUNBAR ROAD PALM BEACH, FL 33480

TY 2013 Taxes Schedule

Name: BENJAMIN AND ELIZABETH GORDON CHARITABLE
FOUNDATION INC
EIN: 04-3434410

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES PAID	314	314		0
FEDERAL EXCISE TAXES	1,228	1,228		0