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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

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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 SHAPIRO FOUNDATION C/O - ESMOND & ASSOCIATES INC		A Employer identification number 04-3541595	
Number and street (or P O box number if mail is not delivered to street address) 23901 CALABASAS ROAD SUITE 1010		B Telephone number (see instructions) (818) 610-2900	
City or town, state or province, country, and ZIP or foreign postal code CALABASAS, CA 913023308		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 59,450,547	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))		(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)	678,920			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	233,185	233,185		
	4 Dividends and interest from securities.	319,127	317,625		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	8,428,357			
	b Gross sales price for all assets on line 6a 9,067,721				
	7 Capital gain net income (from Part IV, line 2) . . .		8,112,294		
	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)	343,905	130,002		
	12 Total. Add lines 1 through 11	10,003,494	8,793,106		
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)	2,750	0		0
	c Other professional fees (attach schedule)				
	17 Interest	230,681	230,681		0
	18 Taxes (attach schedule) (see instructions)	480,883	16,237		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	30,763	30,683		0
	24 Total operating and administrative expenses. Add lines 13 through 23	745,077	277,601		0
	25 Contributions, gifts, grants paid	2,822,301			2,822,301
	26 Total expenses and disbursements. Add lines 24 and 25	3,567,378	277,601		2,822,301
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	6,436,116			
	b Net investment income (if negative, enter -0-)		8,515,505		
	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	109,085	708,687	708,687
	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)	38,810,103	44,646,617	58,741,860
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	38,919,188	45,355,304	59,450,547	
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	38,919,188	45,355,304	
	30	Total net assets or fund balances (see page 17 of the instructions)	38,919,188	45,355,304	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	38,919,188	45,355,304		

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	38,919,188
2	Enter amount from Part I, line 27a	2	6,436,116
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	45,355,304
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	45,355,304

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	PASSTHROUGH FROM PAR GROUP, L P	P		
b	PASSTHROUGH FROM PAR GROUP, L P	P		
c	PASSTHROUGH FROM PAR GROUP, L P - 1031 GAIN	P		
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		615,388	-615,388
b	9,067,695	340,039	8,727,656
c	26		26
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			-615,388
b			8,727,656
c			26
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	8,112,294
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	1,898,917	36,999,395	0 051323
2011	1,432,992	28,484,340	0 050308
2010	1,050,036	20,448,092	0 051351
2009	719,893	13,166,850	0 054675
2008	789,912	11,589,610	0 068157

2	Total of line 1, column (d).	2	0 275814
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 055163
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	1,699,639
5	Multiply line 4 by line 3.	5	93,757
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	85,155
7	Add lines 5 and 6.	7	178,912
8	Enter qualifying distributions from Part XII, line 4.	8	2,822,301

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	85,155
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	85,155
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	85,155
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	0
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	1,911
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	87,066
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	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)? <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>	1b		No
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? <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	Yes	
b If "Yes," has it filed a tax return on Form 990-T for this year?.	4b	Yes	
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) 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>	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 ▶ESMOND ASSOCIATES INC Telephone no ▶(818) 610-2900 Located at ▶23901 CALABASAS ROAD SUITE 1010 CALABASAS CA ZIP +4 ▶913023308			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 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	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		
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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 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?			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			
	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
EDWARD L SHAPIRO	TRUSTEE	0	0	0
C/O - 23901 CALABASAS ROAD	1 00			
SUITE 1010				
CALABASAS, CA 913023308				
BARBARA J SHAPIRO	TRUSTEE	0	0	0
C/O - 23901 CALABASAS ROAD	1 00			
SUITE 1010				
CALABASAS, CA 913023308				
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	1,720,977
b	Average of monthly cash balances.	1b	4,545
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,725,522
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	1,725,522
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	25,883
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,699,639
6	Minimum investment return. Enter 5% of line 5.	6	84,982

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	84,982
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	85,155
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	12,098
c	Add lines 2a and 2b.	2c	97,253
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	0
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	0
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	0

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	2,822,301
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	2,822,301
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	85,155
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,737,146
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				0
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.	213,536			
b From 2009.	62,662			
c From 2010.	99,518			
d From 2011.	428,395			
e From 2012.	327,437			
f Total of lines 3a through e.	1,131,548			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 2,822,301				
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.				0
e Remaining amount distributed out of corpus	2,822,301			
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	3,953,849			
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). . . .	213,536			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	3,740,313			
10 Analysis of line 9				
a Excess from 2009. . . .	62,662			
b Excess from 2010. . . .	99,518			
c Excess from 2011. . . .	428,395			
d Excess from 2012. . . .	327,437			
e Excess from 2013. . . .	2,822,301			

Part XIV

7

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

1

See Additional Data Table

• 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

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	2,822,301
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

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).

EDWARD L SHAPIRO
BARBARA J SHAPIRO

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				
A KID'S BRAIN TUMOR CURE 98 RANDOM FARMS DRIVE CHAPPAQUA,NY 10514	NONE	PUBLIC CHARITY	RESEARCH	100,000
ALZHEIMER'S ASSOCIATION 225 N MICHIGAN AVENUE FLOOR 17 CHICAGO,IL 60601	NONE	PUBLIC CHARITY	RESEARCH	250
AMERICAN CANCER SOCIETY 250 WILLIAMS STREET NW ATLANTA,GA 30303	NONE	PUBLIC CHARITY	RESEARCH	250
ANDERSON FUND - UCLA 110 WESTWOOD PLAZA LOS ANGELES,CA 90024	NONE	PUBLIC UNIVERSITY	EDUCATION	58,575
CAREER COLLABORATIVE 77 SUMMER STREET 11TH FLOOR BOSTON,MA 02110	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	500
CHILDREN'S HOSPITAL BOSTON 300 LONGWOOD AVENUE BOSTON,MA 02115	NONE	PUBLIC HOSPITAL	MEDICAL TREATMENT	825,100
CHILDREN'S HOSPITAL LEAGUE 401 PARK DRIVE SUITE 602 BOSTON,MA 02115	NONE	PUBLIC CHARITY	MEDICAL RESEARCH	5,400
COMBINED JEWISH PHILANTHROPIES 126 HIGH STREET BOSTON,MA 02110	NONE	PUBLIC CHARITY	INTERNATIONAL RELIEF	25,000
COMBINED JEWISH PHILANTHROPIES 126 HIGH STREET BOSTON,MA 02110	NONE	PUBLIC CHARITY	RELIGIOUS	535,400
COMBINED JEWISH PHILANTHROPIES 126 HIGH STREET BOSTON,MA 02110	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	100,250
COMMUNITY LEGAL SERVICES 405 MAIN STREET WORCESTER,MA 01608	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	2,500
DANA FARBERJIMMY FUND 450 BROOKLINE AVENUE BOSTON,MA 02215	NONE	PUBLIC CHARITY	RESEARCH	6,750
DOCTORS WITHOUT BORDERS 333 7TH AVENUE 2ND FLOOR NEW YORK,NY 10001	NONE	PUBLIC CHARITY	INTERNATIONAL RELIEF	100,000
FOUNDATION FOR METROWEST 3 ELIOT STREET NATICK,MA 01760	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	1,000
FOUNDATION TO BE NAMED LATER 4 YAWKEE FENWAY PARK BOSTON,MA 02215	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	1,000
Total  3a				2,822,301

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				
GREATER BOSTON FOOD BANK 70 S BAY AVENUE BOSTON,MA 02118	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	500
HABITAT FOR HUMANITY OF CAP COD 411 MASSACHUSEWTTTS 6A YARMOUTH PORT,MA 02675	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	500
HAROLD ROBINSON FOUNDATION 10008 NATIONAL BLVD SUITE 324 LOS ANGELES,CA 90034	NONE	PUBLIC CHARITY	RESEARCH	5,000
HEBREW SENIOR LIFE 1200 CENTRE STREET BOSTON,MA 02131	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	50,000
HORIZONS FOR HOMELESS CHILDREN 1705 COLUMBUS AVENUE ROXBURY,MA 02119	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	102,500
JEWISH BIG BROTHERS BIG SISTERS OF GREATER BOSTON 333 NAHANTON STREET NEWTON,MA 02459	NONE	PUBLIC CHARITY	RELIGIOUS	40,000
JEWISH FAMILY AND CHILDREN'S SERVICES 1430 MAIN STREET WALTHAM,MA 02451	NONE	PUBLIC CHARITY	RELIGIOUS	7,150
JUVENILE DIABETES 60 WALNUT STREET WELLESLEY,MA 02481	NONE	PUBLIC CHARITY	RESEARCH	10,000
MAYYIM HAYYIM 1838 WASHINGTON STREET NEWTON,MA 02466	NONE	PUBLIC CHARITY	RELIGIOUS	2,500
MOVING TRADITIONS 261 OLD YORK ROAD JENKINTOWN,PA 19046	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	250
NEEDHAM COMMUNITY COUNCIL 570 HILLSIDE AVENUE NEEDHAM,MA 02494	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	100,000
NEEDHAM COMMUNITY FARM PO BOX 920877 NATICK,MA 02492	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	5,000
NEEDHAM EDUCATION FOUNDATION PO BOX 920145 NEEDHAM,MA 02492	NONE	PUBLIC CHARITY	EDUCATION	500
PARTNERS IN HEALTH 888 COMMONWEALTH AVENUE 3RD FLOOR BOSTON,MA 02215	NONE	PUBLIC CHARITY	INTERNATIONAL RELIEF	225,000
PASS-THROUGH FROM PAR GROUP LP ONE INTERNATIONAL PLACE SUITE 2401 BOSTON,MA 02110	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	31
Total  3a				2,822,301

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 <i>Paid during the year</i>				
ROOM TO GROW 142 BERKELEY STREET BOSTON,MA 02116	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	1,000
ROSIE'S PLACE 889 HARRISON AVENUE BOSTON,MA 02118	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	1,000
STEPPINGSTONE 522 NORTH MAIN STREET FALL RIVER,MA 02720	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	2,500
SUSAN G KOMEN 5005 LBJ FREEWAY SUITE 250 DALLAS,TX 75244	NONE	PUBLIC CHARITY	RESEARCH	500
TEMPLE BETH ELOHIM 31 MT EBO ROAD NORTH BREWSTER,NY 10509	NONE	PUBLIC CHARITY	RELIGIOUS	25,500
TENACITY 38 EVERETT STEEET SUITE 50 BOSTON,MA 02134	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	2,500
THE CHILDREN'S ROOM 1210 MASSACHUSETTS AVENUE ARLINGTON,MA 02476	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	2,500
THE RASHI SCHOOL 8000 GREAT MEADOW ROAD DEDHAM,MA 02026	NONE	PUBLIC CHARITY	EDUCATION	164,145
THE SAMARATINS OF CAPE COD PO BOX 65 FLAMOUTH,MA 02541	NONE	PUBLIC CHARITY	DOMESTIC NEEDS	500
UNIVERSITY OF VERMONT UNIVERSITY OF VERMONT BURLINGTON,VT 05405	NONE	PUBLIC UNIVERSITY	EDUCATION	1,000
WHARTON SCHOOL 3620 LOCUST WALK PHILADELPHIA,PA 19104	NONE	PUBLIC UNIVERSITY	EDUCATION	310,000
WOMEN & INFANTS HOSPITAL 101 DUDLEY STREET PROVIDENCE,RI 02905	NONE	PUBLIC CHARITY	RESEARCH	250
Total  3a				2,822,301

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at <u>www.irs.gov/form990</u>.	OMB No 1545-0047 2013

Name of the organization THE SHAPIRO FOUNDATION C/O - ESMOND & ASSOCIATES INC	Employer identification number 04-3541595
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization THE SHAPIRO FOUNDATION C/O - ESMOND & ASSOCIATES INC	Employer identification number 04-3541595
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Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	EDWARD L SHAPIRO C/O - 23901 CALABASAS ROAD SUITE 10 CALABASAS, CA 913023308	\$ 678,920	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
 	 	\$ 	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
 	 	\$ 	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
 	 	\$ 	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
 	 	\$ 	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
 	 	\$ 	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
 	 	\$ 	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization THE SHAPIRO FOUNDATION C/O - ESMOND & ASSOCIATES INC	Employer identification number 04-3541595
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Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **\$1,000 or less** for the year (Enter this information once See instructions) ▶ \$

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

TY 2013 Accounting Fees Schedule

Name: THE SHAPIRO FOUNDATION
C/O - ESMOND & ASSOCIATES INC
EIN: 04-3541595

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,750	0		0

TY 2013 Investments Corporate Stock Schedule

Name: THE SHAPIRO FOUNDATION

C/O - ESMOND & ASSOCIATES INC

EIN: 04-3541595

Name of Stock	End of Year Book Value	End of Year Fair Market Value
PAR GROUP, L.P.	44,169,647	58,148,640
W.R. GRACE - 6,000 SHARES	476,970	593,220

TY 2013 Other Expenses Schedule

Name: THE SHAPIRO FOUNDATION

C/O - ESMOND & ASSOCIATES INC

EIN: 04-3541595

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DEDUCTIONS RELATED TO PORTFOLIO INCOME	30,683	30,683		0
PASSTHROUGH NONDEDUCTIBLE EXPENSES	80	0		0

TY 2013 Other Income Schedule**Name:** THE SHAPIRO FOUNDATION

C/O - ESMOND & ASSOCIATES INC

EIN: 04-3541595

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
PASSTHROUGH ORDINARY INCOME	129,966	130,002	129,966
IRS REFUND	213,939		213,939

TY 2013 Taxes Schedule**Name:** THE SHAPIRO FOUNDATION

C/O - ESMOND & ASSOCIATES INC

EIN: 04-3541595

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAXES	279,064	0		0
FOREIGN TAXES	15,505	15,423		0
MASSACHUSETTS TAXES	185,500	0		0
INDIANA TAXES	814	814		0