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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 Joel E Smilow Charitable Trust		A Employer identification number 06-6299809
Number and street (or P O box number if mail is not delivered to street address) Room/suite 830 Post Road East Suite 105		B Telephone number (see instructions) (203) 221-3068
City or town, state or province, country, and ZIP or foreign postal code Westport, CT 06880		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"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 8,280,673	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	1,609,832			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	22,689	22,689		
	4 Dividends and interest from securities	249,525	249,525		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-584,384			
	b Gross sales price for all assets on line 6a 5,759,638				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	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)	106	106			
12 Total. Add lines 1 through 11	1,297,768	272,320			
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				
	18 Taxes (attach schedule) (see instructions)	6,851	6,851		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	6,851	6,851		0
	25 Contributions, gifts, grants paid	2,297,931			2,297,931
26 Total expenses and disbursements. Add lines 24 and 25	2,304,782	6,851		2,297,931	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-1,007,014				
b Net investment income (if negative, enter -0-)		265,469			
c Adjusted net income (if negative, enter -0-)					

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

Part II Balance Sheets		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1 Cash—non-interest-bearing	1,517,020	6,397,117	6,397,117	
	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)	269,728 <input checked="" type="checkbox"/>	269,728	340,747	
	b Investments—corporate stock (attach schedule)	7,073,675 <input checked="" type="checkbox"/>	1,520,294	1,475,132	
	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)	333,071 <input checked="" type="checkbox"/>	0	67,677	
	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)	9,193,494	8,187,139	8,280,673		
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 <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted	9,193,494	8,187,139		
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 31.				
	27 Capital stock, trust principal, or current funds				
	28 Paid-in or capital surplus, or land, bldg, and equipment fund				
	29 Retained earnings, accumulated income, endowment, or other funds				
30 Total net assets or fund balances (see page 17 of the instructions)	9,193,494	8,187,139			
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,193,494	8,187,139			

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	9,193,494
2	Enter amount from Part I, line 27a	2	-1,007,014
3	Other increases not included in line 2 (itemize) ▶ _____ <input checked="" type="checkbox"/>	3	12,180
4	Add lines 1, 2, and 3	4	8,198,660
5	Decreases not included in line 2 (itemize) ▶ _____ <input checked="" type="checkbox"/>	5	11,521
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	8,187,139

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a	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)	
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			(i) 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		
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	-584,384
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	17,622,520	18,814,519	0.936645
2011	3,437,721	22,683,729	0.151550
2010	3,202,003	30,631,614	0.104533
2009	1,837,570	31,287,491	0.058732
2008	2,665,228	36,903,945	0.072221

2	Total of line 1, column (d).	2	1.323681
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	0.264736
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	8,260,855
5	Multiply line 4 by line 3.	5	2,186,946
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	2,655
7	Add lines 5 and 6.	7	2,189,601
8	Enter qualifying distributions from Part XII, line 4.	8	2,297,931

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)

Table with 11 main rows and sub-rows (a-e) for credits and payments. Includes amounts for tax due, overpayment, and refunded amounts.

Part VII-A Statements Regarding Activities

Table with 10 main rows (1a-10) and sub-rows (a-b) for questions regarding political activities, unrelated business income, and substantial contributors.

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? Website address N/A	13	Yes	
14	The books are in care of Mr Joel E Smilow Telephone no (203) 221-3068 Located at 830 Post Road East-Suite 105 Westport CT ZIP +4 06880			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> 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? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country	16	Yes	No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input 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)? Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>	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? If "Yes," list the years 20___, 20___, 20___, 20___ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>)	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 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	5,252,303
b	Average of monthly cash balances.	1b	3,134,352
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	8,386,655
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	8,386,655
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	125,800
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	8,260,855
6	Minimum investment return. Enter 5% of line 5.	6	413,043

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	413,043
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	2,655
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,655
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	410,388
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	410,388
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	410,388

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	2,297,931
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	2,297,931
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	2,655
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,295,276

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				410,388
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.				821,210
b From 2009.				279,013
c From 2010.				1,718,450
d From 2011.				2,312,615
e From 2012.				16,687,615
f Total of lines 3a through e.	21,818,903			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>2,297,931</u>				
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.				410,388
e Remaining amount distributed out of corpus	1,887,543			
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	23,706,446			
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).	821,210			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	22,885,236			
10 Analysis of line 9				
a Excess from 2009.	279,013			
b Excess from 2010.	1,718,450			
c Excess from 2011.	2,312,615			
d Excess from 2012.	16,687,615			
e Excess from 2013.	1,887,543			

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))

Joel E Smillow

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 <i>Paid during the year</i> See Additional Data Table				
Total				3a 2,297,931
b <i>Approved for future payment</i>				
Total				3b 0

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)
United States Oil Fund LP		2009-02-09	2013-01-22
Public Storage PFD Depository Shares		2010-11-11	2013-01-22
1-800-Flowers com CMN CL A		2008-07-25	2013-06-04
1-800-Flowers com CMN CL A		2008-07-25	2013-06-06
1-800-Flowers com CMN CL A		2008-07-28	2013-06-07
1-800-Flowers com CMN CL A		2008-07-25	2013-06-07
1-800-Flowers com CMN CL A		2008-07-28	2013-06-11
1-800-Flowers com CMN CL A		2008-07-28	2013-06-12
1-800-Flowers com CMN CL A		2008-07-28	2013-06-13
GS Local Emerging Markets Debt Fund		2011-02-28	2013-08-27
GS Local Emerging Markets Debt Fund		2011-12-14	2013-08-27
GS Local Emerging Markets Debt Fund		2011-08-31	2013-08-27
GS Local Emerging Markets Debt Fund		2011-04-29	2013-08-27
GS Local Emerging Markets Debt Fund		2011-07-29	2013-08-27
GS Local Emerging Markets Debt Fund		2011-10-31	2013-08-27
GS Local Emerging Markets Debt Fund		2011-06-30	2013-08-27
GS Local Emerging Markets Debt Fund		2011-03-31	2013-08-27
GS Local Emerging Markets Debt Fund		2011-09-30	2013-08-27
GS Local Emerging Markets Debt Fund		2011-05-31	2013-08-27
GS Local Emerging Markets Debt Fund		2011-11-30	2013-08-27
GS Local Emerging Markets Debt Fund		2011-12-30	2013-08-27
GS Local Emerging Markets Debt Fund		2011-02-15	2013-08-27
GS Local Emerging Markets Debt Fund		2012-07-31	2013-08-27
GS Local Emerging Markets Debt Fund		2012-02-29	2013-08-27
GS Local Emerging Markets Debt Fund		2012-06-29	2013-08-27
GS Local Emerging Markets Debt Fund		2012-01-31	2013-08-27
GS Local Emerging Markets Debt Fund		2012-04-30	2013-08-27
GS Local Emerging Markets Debt Fund		2012-03-30	2013-08-27
GS Local Emerging Markets Debt Fund		2012-05-31	2013-08-27
GS Local Emerging Markets Debt Fund		2012-12-12	2013-08-27

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)
GS Local Emerging Markets Debt Fund		2012-12-12	2013-08-27
GS Local Emerging Markets Debt Fund		2013-07-31	2013-08-27
GS Local Emerging Markets Debt Fund		2013-02-28	2013-08-27
GS Local Emerging Markets Debt Fund		2013-03-28	2013-08-27
GS Local Emerging Markets Debt Fund		2012-11-30	2013-08-27
GS Local Emerging Markets Debt Fund		2013-04-30	2013-08-27
GS Local Emerging Markets Debt Fund		2013-06-28	2013-08-27
GS Local Emerging Markets Debt Fund		2013-05-31	2013-08-27
GS Local Emerging Markets Debt Fund		2012-12-31	2013-08-27
GS Local Emerging Markets Debt Fund		2012-09-28	2013-08-27
GS Local Emerging Markets Debt Fund		2012-08-31	2013-08-27
GS Local Emerging Markets Debt Fund		2012-10-31	2013-08-27
GS Local Emerging Markets Debt Fund		2013-01-31	2013-08-27
Silver Point Captial - Distribtuions in excess of basis	P		
Capital Gains Dividends	P		

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)
247,010		333,071	-86,061
8,010		7,509	501
33,875		33,345	530
10,864		11,005	-141
27,175		27,098	77
104,873		106,068	-1,195
98,353		101,275	-2,922
16,580		17,251	-671
2,563		2,681	-118
6,270		6,971	-701
14,616		14,946	-330
15,292		17,965	-2,673
16,204		19,460	-3,256
17,094		20,163	-3,069
17,349		18,916	-1,567
17,424		20,408	-2,984
17,490		19,965	-2,475
18,487		19,103	-616
18,871		22,237	-3,366
22,241		23,405	-1,164
25,952		26,661	-709
4,541,037		5,000,000	-458,963
20,493		22,783	-2,290
21,321		24,313	-2,992
21,448		23,335	-1,887
22,108		24,580	-2,472
22,278		24,979	-2,701
23,392		26,090	-2,698
24,746		25,570	-824
8,074		9,428	-1,354

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)
14,117		16,484	-2,367
19,244		20,182	-938
19,250		22,501	-3,251
19,377		22,372	-2,995
19,439		22,421	-2,982
19,646		23,431	-3,785
19,786		20,844	-1,058
20,226		22,391	-2,165
20,776		24,358	-3,582
20,941		23,830	-2,889
21,087		23,369	-2,282
21,163		24,132	-2,969
22,974		27,126	-4,152
40,100			40,100
22			22

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

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) 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	
			-86,061
			501
			530
			-141
			77
			-1,195
			-2,922
			-671
			-118
			-701
			-330
			-2,673
			-3,256
			-3,069
			-1,567
			-2,984
			-2,475
			-616
			-3,366
			-1,164
			-709
			-458,963
			-2,290
			-2,992
			-1,887
			-2,472
			-2,701
			-2,698
			-824
			-1,354

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

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) 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	
			-2,367
			-938
			-3,251
			-2,995
			-2,982
			-3,785
			-1,058
			-2,165
			-3,582
			-2,889
			-2,282
			-2,969
			-4,152
			40,100
			22

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>				
Bridgeport Hospital Foundation 267 Grant Street Bridgeport, CT 06610		PC	General Operating Support	666,667
Pestalozzi US Childrens Charity Inc 164 East 81st Street New York, NY 100281804		PC	General Operating Support	500
Housatonic Community College Foundation 900 Lafayette Blvd Bridgeport, CT 06604		PC	General Operating Support	250
Eisenhower Medical Center Foundation 39000 Bob Hope Drive Rancho Mirage, CA 92270		PC	General Operating Support	380,000
McCallawn Theater 73000 Fred Waring Drive Palm Desert, CA 92260		PC	General Operating Support General Operating Support	10,000
Bridgeport Hospital Foundation 267 Grant Street Bridgeport, CT 06610		PC	General Operating Support	666,667
Virginia Waring International Piano Comp 73-710 Fred Waring Drive 201 Palm Desert, CA 92260		PC	General Operating Support	500
The Jewish Museum 1109 Fifth Avenue New York, NY 10128		PC	General Operating Support	5,000
The Bachmann Strauss Dystonia & Parkinson Foundation 551 Fifth Ave Suite 520 New York, NY 10176		PC	General Operating Support	1,000
Marine Corps Law Enforcement FDTN 273 Columbus Ave Suite 10 Tuckahoe, NY 10707		PC	General Operating Support	500
Yankee Institute for Public Policy 800 Connecticut Blvd Suite 302 East Hartford, CT 06108		PC	General Operating Support	2,500
McCallawn Theater 73000 Fred Waring Drive Palm Desert, CA 92260		PC	General Operating Support	5,000
Boys & Girls Club of America 1275 Peachtree Street NE Atlanta, GA 303093506		PC	General Operating Support	500
Palm Springs Friends of Philharmonic PO Box 12770 Palm Springs, CA 922582770		PC	General Operating Support	5,000
Madison Square Boys & Girls Club 317 Madison Avenue Suite 1110 New York, NY 10017		PC	General Operating Support	35,000
Total			3a	2,297,931

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>				
Palm Springs Art Museum 101 Museum Drive Palm Springs, CA 92262		PC	General Operating Support	8,334
Southport Fire Department PO Box 454 Southport, CT 06890		PC	General Operating Support	100
Westport Country Playhouse 25 Powers Court Westport, CT 06880		PC	General Operating Support	1,500
National Parks Conservation Assoc 777 6th Street NW Suite 700 Washington, DC 200013723		PC	General Operating Support	500
Cold Spring Harbor Laboratory Association One Bungtown Road Cold Spring Harbor, NY 11724		PC	General Operating Support	250
International House 500 Riverside Drive New York, NY 100273916		PC	General Operating Support	500
Philanthropy Roundtable 1730 M Street NW Suite 601 Washington, DC 20036		PC	General Operating Support	2,000
The New York Botanical Garden 2900 Southern Boulevard Bronx, NY 104585126		PC	General Operating Support	3,000
FALConn Filipino Amateur League in Connecticut Inc 104 Hamilton Avenue Unit 1-B Greenwich, CT 06830		PC	General Operating Support	250
ChildFirst Services Inc 713 Arch Street - Suite 5N Philadelphia, PA 19106		PC	General Operating Support	1,000
The National Yiddish Theatre 90 John Street Suite 410 New York, NY 10038		PC	General Operating Support	1,000
West Point Association of Graduates 698 Mills Road West Point, NY 10996		PC	General Operating Support	300
Temple Israel 14 Coleytown Road Westport, CT 06880		PC	General Operating Support	216
Yale University 157 Church Street New Haven, CT 065102100		PC	General Operating Support	1,000
The Gilder Lehrman Institute of American History 49 W 45th Street 6th Floor New York, NY 10036		PC	General Operating Support	5,000
Total				2,297,931

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>				
New York Philharmonic 10 Lincoln Center Plaza New York, NY 100236970		PC	General Operating Support	5,000
Yale University Medical School 333 Cedar Street New Haven, CT 06510		PC	General Operating Support	500
Bocuse D'OR 16 East 40th Street - 10th Floor New York, NY 10016		PF	General Operating Support	10,000
Johns Hopkins University School of Medicine 733 North Broadway Baltimore, MD 21205		PC	General Operating Support	250,000
Mid Fairfield Child Guidance Center 100 East Avenue Norwalk, CT 06851		PC	General Operating Support	500
Alvin Ailey Dance Foundation 405 West 55th Street New York, NY 10019		PC	General Operating Support	1,000
NYU Langone Medical Center One Park Avenue 17th Floor New York, NY 10016		PC	General Operating Support	25,000
Lincoln Center for the Performing Arts 70 Lincoln Center Plaza New York, NY 10023		PC	General Operating Support	6,000
Westport County Playhouse 25 Powers Court Westport, CT 06880		PC	General Operating Support	2,000
Mercy Learning Center 637 Park Avenue Bridgeport, CT 06604		PC	General Operating Support	500
New York University Urology Research Program One Park Avenue 17th Floor New York, NY 10016		PC	General Operating Support	75,000
National September 11 Memorial and Museum 200 Liberty Street 16th Floor New York, NY 10281		PC	General Operating Support	900
American Liver Foundation 39 Broadway Suite 2700 New York, NY 10006		PC	General Operating Support	500
Yale University 157 Church Street New Haven, CT 06510		PC	General Operating Support	11,247
Hopkins School 986 Forest Road New Haven, CT 06515		PC	General Operating Support	10,000
Total				2,297,931

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>				
New York Public Radio 160 Varick Street New York, NY 10013		PC	General Operating Support	1,250
Yale Alumni Fund PO Box 209010 New Haven, CT 065209020		PC	General Operating Support	1,000
Yale University 157 Church Street New Haven, CT 06510		PC	General Operating Support	1,000
FALConn Filipino Amateur League in Connecticut Inc 104 Hamilton Avenue Unit 1-B Greenwich, CT 06830		PC	General Operating Support	1,000
Eisenhower Medical Center Foundation 39000 Bob Hope Drive Rancho Mirage, CA 92270		PC	General Operating Support	5,000
The Metropolitan Museum of Art 1000 Fifth Avenue New York, NY 100280198		PC	General Operating Support	2,000
Boys & Girls Club of Boston 50 Congress Street Suite 730 Boston, MA 02109		PC	General Operating Support	5,000
A Better Chance of Westport Inc PO Box 2153 Westport, CT 06880		PC	General Operating Support	500
Israel Tennis Centers Foundation 432 Park Avenue S 4th Floor New York, NY 10016		PC	General Operating Support	25,000
Autism Speaks 1 East 33rd Street New York, NY 10016		PC	General Operating Support	500
Yankee Institute for Public Policy 800 Connecticut Blvd Suite 302 East Hartford, CT 06018		PC	General Operating Support	1,000
American Enterprise Institute 1150 17th Street NW Washington, DC 20036		PC	General Operating Support	10,000
The Jewish Museum 1109 Fifth Avenue New York, NY 10128		PC	General Operating Support	7,500
Smile Train 41 Madison Ave 28th Floor New York, NY 10010		PC	General Operating Support	25,000
Johns Hopkins Medicine 733 North Broadway Baltimore, MD 21205		PC	General Operating Support	10,000
Total				2,297,931

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

Schedule of Contributors

OMB No 1545-0047

▶ Attach to Form 990, 990-EZ, or 990-PF.

2013

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization
Joel E Smilow Charitable Trust

Employer identification number
06-6299809

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
 Joel E Smilow Charitable Trust

Employer identification number
 06-6299809

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
1	Joel E Smilow CRUT MAIN 830 Post Road East Suite 105 Westport, CT 06880	\$ 1,300,332	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
2	Joel E Smilow 830 Post Road East Suite 105 Westport, CT 06880	\$ 309,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization
Joel E Smilow Charitable Trust

Employer identification number
06-6299809

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
2	50,000 Shares of Common Stock of 1-800Flowers.com	\$ 309,500	2013-06-30

Name of organization
Joel E Smilow Charitable Trust

Employer identification number
06-6299809

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 Investments Corporate
Stock Schedule****Name:** Joel E Smilow Charitable Trust**EIN:** 06-6299809

Name of Stock	End of Year Book Value	End of Year Fair Market Value
5,845 Shs Ishares Brazil	301,495	261,155
16,350 Shs Ishares China	600,546	627,350
25,000 Shs Public Storage	618,253	586,627

**TY 2013 Investments Government
Obligations Schedule**

Name: Joel E Smilow Charitable Trust

EIN: 06-6299809

US Government Securities - End of Year Book Value:	269,728
US Government Securities - End of Year Fair Market Value:	340,747
State & Local Government Securities - End of Year Book Value:	0
State & Local Government Securities - End of Year Fair Market Value:	0

TY 2013 Investments - Other Schedule

Name: Joel E Smilow Charitable Trust

EIN: 06-6299809

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Silver Point Capital Offshore Fund LTD	FMV	0	67,677

TY 2013 Other Decreases Schedule**Name:** Joel E Smilow Charitable Trust**EIN:** 06-6299809

Description	Amount
Difference between cost basis and FMV of stock donated	10,727
Prior year dividend receivable	755
Rounding	39

TY 2013 Other Income Schedule

Name: Joel E Smilow Charitable Trust

EIN: 06-6299809

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Securites litigation payments	106	106	106

TY 2013 Other Increases Schedule

Name: Joel E Smilow Charitable Trust

EIN: 06-6299809

Description	Amount
Income tax refund	12,180

TY 2013 Taxes Schedule

Name: Joel E Smilow Charitable Trust

EIN: 06-6299809

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Foreign Taxes Paid	6,851	6,851		0