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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 MICHAEL S FELDBERG - RUTH LAZARUS CHARITABLE TRUST		A Employer identification number 06-6519554	
Number and street (or P O box number if mail is not delivered to street address) 1120 FIFTH AVENUE		Room/suite	B Telephone number (see instructions) (212) 610-6300
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10128		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <div><input type="checkbox"/> Initial return</div> <div><input type="checkbox"/> Initial return of a former public charity</div> <div><input type="checkbox"/> Final return</div> <div><input type="checkbox"/> Amended return</div> <div><input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Name change</div>		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) <input type="checkbox"/> \$ 6,247,253		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
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.)			

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	17,785	17,785	17,785	
	4 Dividends and interest from securities.	55,468	55,468	55,468	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 -19,258			
	12 Total. Add lines 1 through 11	53,995	73,253	73,253	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	 1,600			
	c Other professional fees (attach schedule)				
	17 Interest	284			
	18 Taxes (attach schedule) (see instructions)	 394	37		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	 23,567	23,269		
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	25,845	23,306		0
	25 Contributions, gifts, grants paid	385,923			385,923
	26 Total expenses and disbursements. Add lines 24 and 25	411,768	23,306		385,923
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-357,773			
	b Net investment income (if negative, enter -0-)		49,947		
	c Adjusted net income (if negative, enter -0-)			73,253	

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	335,870	177,470	177,470
	2	Savings and temporary cash investments	1,629,483	1,472,815	1,472,815
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	2,936,587	2,893,880	4,596,968
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	1	3		
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		4,901,941	4,544,168	6,247,253
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
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	4,500,000	4,500,000	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	401,941	44,168	
	30	Total net assets or fund balances (see page 17 of the instructions)		4,901,941	4,544,168
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)		4,901,941	4,544,168	

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	4,901,941
2	Enter amount from Part I, line 27a	2	-357,773
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	4,544,168
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	4,544,168

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					
(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					
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) F M V as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a					
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
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	61,668	5,237,173	0 01178		
2011	167,075	5,045,038	0 03312		
2010	172,164	4,892,811	0 03519		
2009	225,283	5,049,583	0 04461		
2008	81,590	4,876,120	0 01673		
2 Total of line 1, column (d).				2	0 14143
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 02829
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.				4	5,975,468
5 Multiply line 4 by line 3.				5	169,016
6 Enter 1% of net investment income (1% of Part I, line 27b).				6	499
7 Add lines 5 and 6.				7	169,515
8 Enter qualifying distributions from Part XII, line 4.				8	385,923

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)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	499
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	
3 Add lines 1 and 2.	3	499
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	499
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,760
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	1,760
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	1,261
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 1,261 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 <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
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		No
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 checked="" type="checkbox"/> NY _____			
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 TOM C KLEIN & ASSOCIATES CPA Telephone no (212) 594-3300 Located at 450 SEVENTH AVE NEW YORK NY ZIP+4 10123			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here	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		No
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 2012, 2011, 2010, 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	Yes	
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?			
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		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))?		<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		No
Organizations relying on a current notice regarding disaster assistance check here.				
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?				
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?				
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		No

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (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
MICHAEL S FELDBERG	Trustee	0		
1120 FIFTH AVENUE NEW YORK, NY 10128	2 00			
RUTH LAZARUS	Trustee	0		
1120 FIFTH AVENUE NEW YORK, NY 10128	2 00			
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.				

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.		

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	

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	4,261,898
b	Average of monthly cash balances.	1b	1,804,567
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	6,066,465
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	
3	Subtract line 2 from line 1d.	3	6,066,465
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	90,997
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	5,975,468
6	Minimum investment return. Enter 5% of line 5.	6	298,773

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	298,773
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	499
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	499
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	298,274
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	298,274
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	298,274

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	385,923
b	Program-related investments—total from Part IX-B.	1b	
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	385,923
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	499
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	385,424
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				298,274
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			260,127	
b Total for prior years 2011 , 2010 , 20____		266,425		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 385,923				
a Applied to 2012, but not more than line 2a			260,127	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				125,796
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.		266,425		
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.				
d Subtract line 6c from line 6b Taxable amount—see instructions		266,425		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				172,478
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

Part XIV

4942(j)(3) or 4942(j)(5)

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	385,923
b Approved for future payment				
Total			3b	

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).

MICHAEL S FELDBERG
RUTH LAZARUS


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>				
92ND STREET Y 1395 LEXINGTON NEWYORK,NY 10128	NONE	N	GENERAL CHARITABLE	25,000
MADD 511 E JOHN CARPENTER FRWY STE 700 IRVING,TX 75062	NONE	N	GENERAL CHARITABLE	250
B'NAI JESHURIN 2109 BROADWAY NEWYORK,NY 10023	NONE	N	GENERAL CHARITABLE	57,986
SEEDS OF PEACE 370 LEXINGTON AVE NEWYORK,NY 10017	NONE	N	GENERAL CHARITABLE	500
UWHILLEL 611 LANGTON ST MADISON,WI 53703	NONE	N	GENERAL CHARITABLE	180
city lax 85 WEST 89TH STREET NEWYORK,NY 10024	NONE	N	GENERAL CHARITABLE	5,000
KENNETH B SCHWARTZ CENTER 100 MERRIMAC ST SUITE 603 BOSTON,MA 02114	NONE	N	GENERAL CHARITABLE	11,334
POLICE ATHLETIC LEAGUE 34 1/2 EAST 12TH STREET NEWYORK,NY 10003	NONE	N	CHARITABLE	500
WESTSIDE CAMPAIGN AGAINST HUNGER 263 W 86TH STREET NEWYORK,NY 10024	NONE	N	CHARITABLE	250
CENTRAL PARK CONSERVANCY 14 EAST 60TH ST NEWYORK,NY 10022	NONE	N	CHARITABLE	500
CITIZENS COMMITTEE FOR CHILDREN 105 E 22ND ST NEWYORK,NY 10018	NONE	N	CHARITABLE	1,250
CYSTIC FIBROSIS FOUNDATION 6931 ARLINGTON ROAD 2ND FL BETHESDA,MD 20814	NONE	N	CHARITABLE	250
FRANKLIN AND MARSHALL PO BOX 3003 LANCASTER,PA 17604	NONE	N	CHARITABLE	20,000
INNOCENCE PROJECT 100 FIFTH AVENUE 3RD FL NEWYORK,NY 10011	NONE	N	CHARITABLE	3,000
METROPOLITAN MUSEUM 1000 5TH AVENUE NEWYORK,NY 10028	NONE	N	CHARITABLE	200
Total  3a				385,923


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				
CITY HARVEST 575 8th Avenue NEW YORK, NY 10018	NONE	N	GENERAL CHARITABLE	500
DWIGHT ENGELWOOD SCHOOL 315 East Palisade Avenue ENGLEWOOD, NJ 07631	NONE	N	GENERAL CHARITABLE	5,000
THE GATEWAY SCHOOL 211 West 61st Street NEW YORK, NY 10023	NONE	N	GENERAL CHARITABLE	1,000
PREP FOR PREP 328 West 71st Street NEW YORK, NY 10023	NONE	N	GENERAL CHARITABLE	500
RELAY FOR LIFE PO BOX 7 EAST SYRACUSE, NY 13057	NONE	N	GENERAL CHARITABLE	250
SMITHSONIAN GIVING PO Box 37012 WASHINGTON, DC 20013	NONE	N	GENERAL CHARITABLE	200
EQUAL JUSTICE AMERICA 13540 East Boundary Road Midlothian, VA 23112	NONE	N	GENERAL CHARITABLE	500
THE STUDIO SCHOOL 117 West 95th Street NEW YORK, NY 10025	NONE	N	GENERAL CHARITABLE	500
WOMENS REFUGEE COMMISSION 122 East 42nd Street NEW YORK, NY 10168	NONE	N	GENERAL CHARITABLE	5,000
UJA FEDERATION 130 East 59th Street NEW YORK, NY 10022	NONE	N	CHARITABLE	30,000
NATIONAL SCHOOL CLIMATE CENTER 341 West 38th Street NEW YORK, NY 10018	NONE	N	CHARITABLE	300
APPALACHIAN MOUNTAIN CLUB 381 Park Avenue South NEW YORK, NY 10016	NONE	N	CHARITABLE	25,000
DEMOS 220 FIFTH AVE NEW YORK, NY 10001	NONE	N	CHARITABLE	1,000
AMERICAN FRIENDS OF HEBREW UNIVERSI One Battery Park Plaza 25th Floor NEW YORK, NY 10004	NONE	N	CHARITABLE	1,000
AMERICAN CANCER SOCIETY PO Box 7262 Hillsborough, NJ 08844	NONE	N	CHARITABLE	200
Total  3a				385,923

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>				
BELLEVUE LITERARY PRESS 550 FIRST AVE NEW YORK,NY 10016	NONE	N	CHARITABLE	500
BRANDEIS 415 SOUTH ST WALTHAM,MA 02453	NONE	N	CHARITABLE	40,000
BRENNAN CENTER FOR JUSTICE 161 AVE OF THE AMERICAS NEW YORK,NY 10013	NONE	N	CHARITABLE	25,000
CHILD MIND INSTITUE 445 PARK AVE NEW YORK,NY 10022	NONE	N	CHARITABLE	1,000
CITY MEALS ON WHEELS 355 LEXINGTON AVE NEW YORK,NY 10017	NONE	N	CHARITABLE	250
COMMUNITY ACTION SCHOOL 154 W 93ST NEW YORK,NY 10025	NONE	N	CHARITABLE	1,000
CYCLE FOR SURVIVAL 633 THIRD AVE NEW YORK,NY 10017	NONE	N	CHARITABLE	250
DOROT 171 W 85TH STREET NEW YORK,NY 10024	NONE	N	CHARITABLE	72
DUCHENNE POB 17371 ENCINO,CA 91416	NONE	N	CHARITABLE	100
EAST HAMPTON MEALS ON WHEELS 33 37 Newtown Ln EAST HAMPTON,NY 11937	NONE	N	CHARITABLE	100
EASTERN FARM WORKERS 525 N Salina St SYRACUSE,NY 13208	NONE	N	CHARITABLE	50
ENGLEWOOD HOSPITAL MED CENTER 350 Engle St ENGLEWOOD,NJ 07631	NONE	N	CHARITABLE	200
FACING HISTORY AND OURSELVES 14 East 4th Street NEW YORK,NY 10012	NONE	N	CHARITABLE	25,000
FRESH AIR FUND 633 3rd Ave NEW YORK,NY 10017	NONE	N	CHARITABLE	1,000
HARVARD 124 Mount Auburn Street CAMBRIDGE,MA 02138	NONE	N	CHARITABLE	60,000
Total  3a				385,923

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				
HARVARD LAW SCHOOL 1563 Massachusetts Avenue CAMBRIDGE,MA 02138	NONE	N	CHARITABLE	20,000
NJ SEEDS 494 Broad St NEWARK,NJ 07102	NONE	N	CHARITABLE	100
NEW YORK LAWYERS FOR PUBLIC INTERES 151 West 30th Street NEW YORK,NY 10001	NONE	N	CHARITABLE	10,000
RAMAPO FOR CHILDREN 49 W 38th St NEW YORK,NY 10018	NONE	N	CHARITABLE	200
SUSAN B KOMEN FOR THE CURE 5005 LBJ Freeway DALLAS,TX 75244	NONE	N	CHARITABLE	250
SWIM ACROSS AMERICA One International Place BOSTON,MA 02110	NONE	N	CHARITABLE	100
VIEQUES CONSERVATION HISTORICAL TRU CALLE FLAMBOYAN 13 VIEQUES,PR 00765	NONE	N	CHARITABLE	500
VERA institute for justice 233 broadway new york,NY 10279	NONE	N	CHARITABLE	1,000
WOUNDED WARRIOR PROJECT 370 7th Avenue NEW YORK,NY 10001	NONE	N	CHARITABLE	320
phillip exeter academy 20 main street exeter,NH 03833	NONE	N	charitable	1,781
Total  3a				385,923

TY 2013 Accounting Fees Schedule

Name: MICHAEL S FELDBERG - RUTH LAZARUS
CHARITABLE TRUST

EIN: 06-6519554

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	1,600	0	0	0

TY 2013 Investments - Other Schedule

Name: MICHAEL S FELDBERG - RUTH LAZARUS
CHARITABLE TRUST

EIN: 06-6519554

Software ID: 13000170

Software Version: 2013v3.1

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
INVESTMENTS - OTHER	AT COST		
schedule attached	AT COST	2,893,880	4,596,968

TY 2013 Other Assets Schedule

Name: MICHAEL S FELDBERG - RUTH LAZARUS
CHARITABLE TRUST

EIN: 06-6519554

Software ID: 13000170

Software Version: 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Rounding	1	3	

TY 2013 Other Expenses Schedule

Name: MICHAEL S FELDBERG - RUTH LAZARUS
CHARITABLE TRUST

EIN: 06-6519554

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FILING FEES	250			
INVESTMENT EXP	20,269	20,269		
INVESTMENT EXP	3,000	3,000		
OTHER	48			

TY 2013 Other Income Schedule

Name: MICHAEL S FELDBERG - RUTH LAZARUS
CHARITABLE TRUST

EIN: 06-6519554

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	1,132		
PARTNERHSIP INCOME - 1231	-419		
PARTNERHSIP INCOME - IDC	-3,124		
PARTNERSHIP LOSS	-16,847		

TY 2013 Taxes Schedule

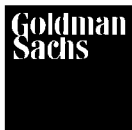
Name: MICHAEL S FELDBERG - RUTH LAZARUS
CHARITABLE TRUST

EIN: 06-6519554

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX	357			
FOREIGN TAXES	37	37		



FELDBERG M & LAZARUS R CHAR TR

Tax Lots

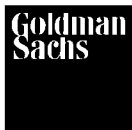
Period Ended December 31, 2013

FIXED INCOME

	Date Acquired or Sold Short	Holding Period	Quantity	Market Price	Market Value	Unit Cost	Cost Basis	Unrealized Gain (Loss)
INVESTMENT GRADE FIXED INCOME								
CORPORATE BONDS								
(GS) GOLDMAN SACHS GROUP, INC 6 15% 04/01/2018	Oct 20 08	LT	100,000 00	114 6680	114,668 00	93 7551	93,755 08	20,912 92
BERKSHIRE HATHAWAY INC CPN 5 1000 07/15/2014 M- W+10 00BP	Nov 10 05	LT	50,000 00	102 4940	51,247 00	99 6050	49,802 50	1,444 50
GENERAL ELECTRIC CAPITAL CORP MTN 4 875% 03/04/2015	Mar 16 05	LT	50,000 00	105 0410	52,520 50	99 0110	49,505 50	3,015 00
KIMBERLY CLARK CORP 6 875000 02/15/2014	Aug 26 03	LT	50,000 00	100 7380	50,369 00	100 2564	50,128 19	240 81
TOTAL CORPORATE BONDS					268,804.50		243,191.27	25,613.23
MUNICIPAL BONDS								
JEA DIST ENERGY SYS RFND REV REV 1 7250% 10/01/18 AO 2013 SERIES A (FEDERALLY TAX) BEO	Jun 07 13	207	100,000 00	97 3840	97,384 00	100 0000	100,000 00	(2,616 00)
TOTAL INVESTMENT GRADE FIXED INCOME					366,188.50		343,191.27	22,997.23

PUBLIC EQUITY

US EQUITY								
DOW JONES SELECT DIVIDEND INDEX FUND (ISHARES)								
ISHARES SELECT DIVIDEND ETF (DVI)	Jun 08 11	LT	4,000 00	71 3500	285,400 00	51 7725	207,090 00	78,310 00
	Aug 05 11	LT	2,000 00	71 3500	142,700 00	48 7800	97,560 00	45,140 00
POSITION TOTAL			6,000.00		428,100.00		304,650.00	123,450.00
S&P 500 INDEX FUND (SPDR)								
SPDR S&P 500 ETF TRUST (SPY)	May 01 02	LT	700 00	184 6900	129,283 00	107 3200	75,124 00	54,159 00
	Jul 31 02	LT	900 00	184 6900	166,221 00	90 4100	81,369 00	84,852 00
	Dec 21 07	LT	500 00	184 6900	92,345 00	147 7500	73,875 00	18,470 00
	May 20 10	LT	1,800 00	184 6900	332,442 00	108 7000	195,660 00	136,782 00
	Sep 16 11	LT	4,500 00	184 6900	831,105 00	124 1600	558,720 17	272,384 83
POSITION TOTAL			8,400.00		1,551,396.00		984,748.17	566,647.83

**FELDBERG M & LAZARUS R CHAR TR**
Tax Lots (Continued)

Period Ended December 31, 2013

PUBLIC EQUITY (Continued)

	Date Acquired or Sold Short	Holding Period	Quantity	Market Price	Market Value	Unit Cost	Cost Basis	Unrealized Gain (Loss)
US EQUITY (Continued)								
RUSSELL MIDCAP VALUE INDEX FUND (ISHARES)								
ISHARES RUSSELL MID-CAP VALUE ETF (IWS)	Aug 19 11	LT	3,400 00	65 7100	223,414 00	44 1050	149,957 07	73,456 93
S&P MID CAP 400/CITIGROUP VALUE INDEX FUND (ISHARES)								
ISHARES S&P MID-CAP 400 VALUE CMN (IJJ)	May 01 02	LT	1,400 00	116 2300	162,722 00	49 9300	69,902 00	92,820 00
	Jul 31 02	LT	1,800 00	116 2300	209,214 00	41 4700	74,646 00	134,568 00
	Dec 21 07	LT	1,000 00	116 2300	116,230 00	81 1100	81,110 00	35,120 00
	May 20 10	LT	2,900 00	116 2300	337,067 00	67 7503	196,475 87	140,591 13
POSITION TOTAL			7,100.00		825,233.00			403,099.13
TOTAL US EQUITY					3,028,143.00		1,861,489.11	1,166,653.89
NON-US EQUITY								
MSCI EAFE INDEX FUND (ISHARES)								
ISHARES MSCI EAFE ETF (EFA)	Dec 21 07	LT	1,000 00	67 0950	67,095 00	79 9150	79,915 00	(12,820 00)
	May 20 10	LT	3,100 00	67 0950	207,994 50	47 5000	147,250 00	60,744 50
	Sep 16 11	LT	2,800 00	67 0950	187,866 00	52 7600	147,728 07	40,137 93
POSITION TOTAL			6,900.00		462,955.50		374,893.07	88,062.43
MSCI EMERGING MARKETS INDEX FUND (ISHARES)								
ISHARES MSCI EMERGING MKTS ETF (EEM)	Sep 16 11	LT	3,500 00	41 7950	146,282 50	42 2000	147,700 06	(1,417 56)
FTSE EMERGING MARKETS INDEX FUND (VANGUARD)								
VANGUARD FTSE EMERGING MKTS ETF (VVO)	Aug 05 08	LT	1,500 00	41 1400	61,710 00	43 4294	65,144 10	(3,434 10)
	May 20 10	LT	4,100 00	41 1400	168,674 00	36 4900	149,609 00	19,065 00
POSITION TOTAL			5,600.00		230,384.00			15,630.90
TOTAL NON-US EQUITY					839,622.00		737,346.23	102,275.77
TOTAL PUBLIC EQUITY					3,867,765.00		2,598,835.34	1,268,929.66
TOTAL PORTFOLIO					4,233,953.50		2,942,026.61	1,291,926.89