Form **990-PF**

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation
Do not enter Social Security numbers on this form as it may be made public
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Department of the Treasury
Internal Revenue Service

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning , and ending

Name of foundation
THE STUART AND JILL SIEGEL CHARITABLE TRUST

A Employer identification number
11-3297021

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
3785 COVENTRY LANE

B Telephone number
215-881-8868

City or town, state or province, country, and ZIP or foreign postal code
BOCA RATON, FL 33496

C If exemption application is pending, check here ☐

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

D 1. Foreign organizations, check here ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

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) ▶$ 1,862,414.

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))

		(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	3,870.		N/A	
	2 Check ▶ ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	483.	483.		STATEMENT 1
	4 Dividends and interest from securities	28,210.	28,210.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	72,683.			
	b Gross sales price for all assets on line 6a 292,349.				
	7 Capital gain net income (from Part IV, line 2)		72,683.		
	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)				
	11 Other income	539.	539.		STATEMENT 3
	12 **Total.** Add lines 1 through 11	105,785.	101,915.		
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				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 4	151.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	25,296.	25,046.		0.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	25,447.	25,046.		0.
	25 Contributions, gifts, grants paid	188,792.			188,792.
	26 **Total expenses and disbursements.** Add lines 24 and 25	214,239.	25,046.		188,792.
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-108,454.			
	b **Net investment income** (if negative, enter -0-)		76,869.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

RECEIVED JUL 16 2014 OGDEN, UT IRS-OSC 297

SCANNED JUL 29 2014

6/14

323501 10-10-13 LHA **For Paperwork Reduction Act Notice, see instructions.** Form **990-PF** (2013)

08490530 759040 650866-2300 2013.03050 THE STUART AND JILL SIEGEL 650866-1

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	114,953.	110,168.	110,168.
	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			
	7 Other notes and loans receivable ▶			
	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 STMT 7	63,612.	38,609.	39,814.
	b Investments - corporate stock STMT 8	861,983.	783,053.	1,712,432.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item 1)	1,040,548.	931,830.	1,862,414.
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			
	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 ▶ [X] and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	1,040,548.	931,830.	
	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			
	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	1,040,548.	931,830.	
	31 Total liabilities and net assets/fund balances	1,040,548.	931,830.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,040,548.
2	Enter amount from Part I, line 27a	2	-108,454.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	932,094.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 6	5	264.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	931,830.

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				
b	SEE ATTACHED STATEMENTS			
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				
b				
c				
d				
e	292,349.		219,666.	72,683.

	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	
a				
b				
c				
d				
e				72,683.

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	72,683.
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) If (loss), enter -0- in Part I, line 8	3	N/A

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 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	163,774.	1,831,918.	.089400
2011	151,598.	1,822,999.	.083159
2010	154,418.	1,705,610.	.090535
2009	126,659.	1,561,563.	.081110
2008	58,644.	1,717,820.	.034139

2 Total of line 1, column (d)	2	.378343
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	.075669
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,837,646.
5 Multiply line 4 by line 3	5	139,053.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	769.
7 Add lines 5 and 6	7	139,822.
8 Enter qualifying distributions from Part XII, line 4	8	188,792.

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 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 ▶ [X] and enter 1% of Part I, line 27b			1	769.
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	769.
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	769.
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	375.		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments Add lines 6a through 6d			7	375.
8 Enter any **penalty** for underpayment of estimated tax Check here [ ] if Form 2220 is attached			8	6.
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	400.
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

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ 0. (2) On foundation managers ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
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	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ 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? If "No," attach explanation*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ STUART SIEGEL Telephone no ▶215-881-8868

Located at ▶ 3785 COVENTRY LANE, BOCA RATON, FL ZIP+4 ▶33496

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 N/A

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the 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 instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		X
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 ▶ ______, ______, ______, ______			
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) N/A	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 ▶ ______, ______, ______, ______			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
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		X

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)? ☐ 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)? N/A **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? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A **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.

(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
STUART SIEGEL 3785 COVENTRY LANE BOCA RATON, FL 33496	TRUSTEE 1.00	0.	0.	0.
JILL SIEGEL 3785 COVENTRY LANE BOCA RATON, FL 33496	TRUSTEE 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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. 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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See 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	1,797,153.
b	Average of monthly cash balances	1b	68,477.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,865,630.
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	1,865,630.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	27,984.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,837,646.
6	**Minimum investment return.** Enter 5% of line 5	6	91,882.

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	91,882.
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a 769.		
b	Income tax for 2013 (This does not include the tax from Part VI) — 2b		
c	Add lines 2a and 2b	2c	769.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	91,113.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	91,113.
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	91,113.

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	188,792.
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	188,792.
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	5	769.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	188,023.

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				91,113.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years ______ , ______ , ______		0.		
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009 32,233.				
c From 2010 22,891.				
d From 2011 61,602.				
e From 2012 72,724.				
f Total of lines 3a through e	189,450.			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 188,792.				
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				91,113.
e Remaining amount distributed out of corpus	97,679.			
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	287,129.			
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 instr			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)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	287,129.			
10 Analysis of line 9				
a Excess from 2009 32,233.				
b Excess from 2010 22,891.				
c Excess from 2011 61,602.				
d Excess from 2012 72,724.				
e Excess from 2013 97,679.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a 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 foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

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

STUART SIEGEL

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

NONE

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 or e-mail address of the person to whom applications should be addressed

SEE STATEMENT 9

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient: Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
ABI'S PLACE 1710 NORTH UNIVERSITY DRIVE CORAL SPRINGS, FL 33071		PUBLIC	GENERAL/NO RESTRICTIONS	100.
AMERICAN CANCER SOCIETY PO BOX 22718 OKLAHOMA CITY, OK 73123		PUBLIC	GENERAL/NO RESTRICTIONS	1,200.
AMERICAN HEART ASSOCIATION 7272 GREENVILLE AVENUE DALLAS, TX 75231		PUBLIC	GENERAL/NO RESTRICTIONS	50.
ASSOCIATION OF SMALL FOUNDATIONS 1720 N STREET, NW WASHINGTON, DC 20036		PUBLIC	GENERAL/NO RESTRICTIONS	725.
BAYCREST FOUNDATION 3560 BATHURST STREET TORONTO, ONTARIO, CANADA M6A2C7		PUBLIC	GENERAL/NO RESTRICTIONS	180.
Total SEE CONTINUATION SHEET(S)			▶ 3a	188,792.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

323611
10-10-13

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	483.	
4 Dividends and interest from securities			14	28,210.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	539.	
8 Gain or (loss) from sales of assets other than inventory			18	72,683.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0.		101,915.	0.

13 Total. Add line 12, columns (b), (d), and (e) 13 101,915.

(See worksheet in line 13 instructions to verify calculations)

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

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

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature of officer or trustee: [signature] Date: 7/14/14 Title: PRESIDENT/Trustee

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JAY WEINSTEIN	[signature]	6/20/14		P00389832

Firm's name ▶ EISNERAMPER LLP — Firm's EIN ▶ 13-1639826

Firm's address ▶ 101 WEST AVENUE, P.O. BOX 458 JENKINTOWN, PA 19046-0458 — Phone no (215) 881-8800

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	KINDER MORGAN FLOW-THROUGH LOSS	P	01/01/11	12/31/13
b	DELL INC	P	05/26/11	02/06/13
c	ISHARES MSCI CDA INDX	P	02/01/12	03/07/13
d	BARRICK GOLD CORP	P	10/20/08	04/16/13
e	NEWMONT MINING CORP	P	05/22/12	04/11/13
f	AT&T INC	P	05/08/06	04/30/13
g	AT&T INC	P	12/27/07	04/30/13
h	AT&T INC	P	02/21/08	04/30/13
i	AT&T INC	P	09/15/09	04/30/13
j	HEALTH CARE REIT INC	P	09/27/10	06/03/13
k	KIMBERLY CLARK	P	12/27/07	06/03/13
l	VERIZON COMMUNICATIONS	P	09/15/09	06/03/13
m	NEWMONT MINING CORP	P	05/22/12	06/27/13
n	ORACLE CORP	P	04/18/08	07/02/13
o	ORACLE CORP	P	05/06/09	07/02/13

	(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			650.	-650.
b	10,333.		12,149.	-1,816.
c	19,532.		19,586.	-54.
d	2,680.		3,289.	-609.
e	7,367.		9,183.	-1,816.
f	3,594.		2,517.	1,077.
g	4,979.		5,626.	-647.
h	2,883.		2,670.	213.
i	2,658.		1,893.	765.
j	17,882.		11,943.	5,939.
k	3,679.		2,649.	1,030.
l	12,829.		7,735.	5,094.
m	5,708.		9,863.	-4,155.
n	3,292.		2,350.	942.
o	2,899.		1,824.	1,075.

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) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				-650.
b				-1,816.
c				-54.
d				-609.
e				-1,816.
f				1,077.
g				-647.
h				213.
i				765.
j				5,939.
k				1,030.
l				5,094.
m				-4,155.
n				942.
o				1,075.

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)
If (loss), enter "-0-" in Part I, line 8 } 3

323591
05-01-13

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	ABB LTD	P	04/13/09	08/23/13
b	AT&T INC	P	09/15/09	08/23/13
c	AMN ELEC POWER CO	P	08/02/12	08/23/13
d	BARRICK GOLD CORP	P	10/20/08	08/23/13
e	BAXTER INTERNATIONAL INC	P	06/22/09	08/23/13
f	BRISTOL-MYERS SQUIBB	P	09/15/09	08/23/13
g	COMCAST CORP NEW CL A	P	01/19/10	08/23/13
h	CHEVRON CORP	P	06/10/09	08/23/13
i	CONOCOPHILLIPS	P	01/31/12	08/23/13
j	CHUBB CORP	P	04/01/10	08/23/13
k	CISCO SYSTEMS INC	P	11/09/10	08/23/13
l	COCA COLA	P	09/15/09	08/23/13
m	CONAGRA FOODS INC	P	06/10/09	08/23/13
n	DISNEY CO	P	01/11/11	08/23/13
o	DU POINT EI DE NEMOURS	P	03/07/13	08/23/13

	(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	428.		286.	142.
b	440.		347.	93.
c	515.		500.	15.
d	160.		195.	-35.
e	360.		253.	107.
f	502.		267.	235.
g	376.		151.	225.
h	475.		285.	190.
i	464.		369.	95.
j	338.		208.	130.
k	433.		441.	-8.
l	192.		131.	61.
m	486.		274.	212.
n	494.		315.	179.
o	460.		390.	70.

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
	(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				142.
b				93.
c				15.
d				-35.
e				107.
f				235.
g				225.
h				190.
i				95.
j				130.
k				-8.
l				61.
m				212.
n				179.
o				70.

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) If (loss), enter "-0-" in Part I, line 8	3	

323591
05-01-13

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	EDISON INTL	P	11/10/11	08/23/13
b	EXXON MOBIL CORP	P	06/10/09	08/23/13
c	EMERSON ELEC CO	P	04/13/09	08/23/13
d	FORD MOTOR CO	P	01/02/13	08/23/13
e	ISHARES SILVER TR	P	01/05/10	08/23/13
f	GENERAL DYNAMICS CORP	P	04/20/09	08/23/13
g	GENERAL MILLS	P	10/13/08	08/23/13
h	HONEYWELL INTL INC	P	12/27/07	08/23/13
i	HOME DEPOT INC	P	12/01/09	08/23/13
j	INTEL CORP	P	09/15/09	08/23/13
k	INTL BUSINESS MACHINES	P	06/10/09	08/23/13
l	KRAFT FOODS GROUP INC	P	09/15/09	08/23/13
m	KIMCO REALTY CORP MD	P	08/23/10	08/23/13
n	KIMBERLY CLARK	P	12/27/07	08/23/13
o	ELI LILLY & CO	P	06/23/11	08/23/13

	(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	508.		445.	63.
b	696.		590.	106.
c	495.		249.	246.
d	427.		340.	87.
e	861.		652.	209.
f	506.		271.	235.
g	496.		298.	198.
h	403.		306.	97.
i	367.		139.	228.
j	471.		410.	61.
k	370.		216.	154.
l	319.		165.	154.
m	491.		342.	149.
n	477.		349.	128.
o	468.		332.	136.

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) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				63.
b				106.
c				246.
d				87.
e				209.
f				235.
g				198.
h				97.
i				228.
j				61.
k				154.
l				154.
m				149.
n				128.
o				136.

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) If (loss), enter "-0-" in Part I, line 8	3	

323591
05-01-13

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	MET LIFE INC	P	04/27/12	08/23/13
b	MOTOROLA SOLUTIONS	P	07/02/13	08/23/13
c	MONDELEZ INTERNATIONAL	P	09/15/09	08/23/13
d	MARSH & MCLENNAN	P	09/13/10	08/23/13
e	MCDONALDS CORP	P	03/08/10	08/23/13
f	ORACLE CORP	P	05/06/09	08/23/13
g	PFIZER INC	P	03/24/11	08/23/13
h	PROCTER & GAMBLE CO	P	05/01/12	08/23/13
i	SPDR GOLD TRUST	P	07/23/07	08/23/13
j	US BANCORP	P	09/13/12	08/23/13
k	VALERO ENERGY CORP	P	11/13/12	08/23/13
l	VERIZON COMMUNICATIONS	P	09/15/09	08/23/13
m	WAL-MART STORES INC	P	02/07/11	08/23/13
n	EV RCH RS EQ STRTG FD	P	02/09/11	08/23/13
o	EV RCH RS EQ STRTG FD	P	06/04/13	08/23/13

	(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	436.		322.	114.
b	340.		346.	-6.
c	346.		186.	160.
d	509.		290.	219.
e	190.		130.	60.
f	225.		133.	92.
g	534.		384.	150.
h	398.		317.	81.
i	806.		398.	408.
j	448.		417.	31.
k	438.		322.	116.
l	329.		204.	125.
m	511.		392.	119.
n	596.		520.	76.
o	2.		2.	0.

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) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a				114.
b				-6.
c				160.
d				219.
e				60.
f				92.
g				150.
h				81.
i				408.
j				31.
k				116.
l				125.
m				119.
n				76.
o				0.

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) If (loss), enter "-0-" in Part I, line 8	3	

323591
05-01-13

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	BLACKROCK GLOBAL ALLOC	P	08/11/08	08/23/13
b	BLACKROCK GLOBAL ALLOC	P	08/11/08	08/23/13
c	BLACKROCK GLOBAL ALLOC	P	07/19/13	08/23/13
d	AMN ELEC POWER CO	P	08/02/12	09/13/13
e	AMN ELEC POWER CO	P	09/13/12	09/13/13
f	BARRICK GOLD CORP	P	10/20/08	09/13/13
g	BARRICK GOLD CORP	P	03/08/10	09/13/13
h	BARRICK GOLD CORP	P	09/08/11	09/13/13
i	CST BRANDS INC	P	11/13/12	09/13/13
j	GENERAL MILLS	P	10/13/08	09/13/13
k	GENERAL MILLS	P	09/15/09	09/13/13
l	GENERAL MILLS	P	02/09/11	09/13/13
m	GENERAL MILLS	P	09/13/12	09/13/13
n	PROCTER & GAMBLE CO	P	05/01/12	09/13/13
o	ELI LILLY & CO	P	06/23/11	10/10/13

	(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	402.		352.	50.
b	14.		12.	2.
c	4.		4.	0.
d	18,882.		18,585.	297.
e	5,334.		5,482.	-148.
f	2,662.		3,703.	-1,041.
g	1,926.		4,407.	-2,481.
h	2,067.		6,547.	-4,480.
i	2,272.		1,652.	620.
j	1,326.		805.	521.
k	13,753.		8,414.	5,339.
l	7,269.		5,274.	1,995.
m	7,073.		5,645.	1,428.
n	24,061.		19,348.	4,713.
o	7,627.		5,800.	1,827.

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
	(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				50.
b				2.
c				0.
d				297.
e				-148.
f				-1,041.
g				-2,481.
h				-4,480.
i				620.
j				521.
k				5,339.
l				1,995.
m				1,428.
n				4,713.
o				1,827.

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) If (loss), enter "-0-" in Part I, line 8 ...	3	

323591
05-01-13

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	ELI LILLY & CO	P	06/23/11	10/10/13
b	ELI LILLY & CO	P	07/12/11	10/10/13
c	ELI LILLY & CO	P	09/13/12	10/10/13
d	INTL BUSINESS MACHINES	P	06/10/09	11/07/13
e	KINDER MORGAN FLOW-THROUGH DISTRIBUTION IN EXCESS	P	01/01/11	12/31/13
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

	(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	632.		505.	127.
b	12,727.		9,860.	2,867.
c	5,732.		5,526.	206.
d	16,605.		9,939.	6,666.
e	42,080.			42,080.
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
	(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				127.
b				2,867.
c				206.
d				6,666.
e				42,080.
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

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	72,683.
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) If (loss), enter "-0-" in Part I, line 8		3	N/A

323591
05-01-13

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
B'NAI TORAH CONGREGATION 700 MOUNT VERNON HIGHWAY, NE ATLANTA, GA 30328		PUBLIC	GENERAL/NO RESTRICTIONS	500.
BOCA RATON PARENTS ASSOCIATION 2700 ST ANDREWS BLVD BOCA RATON, FL 33434		PUBLIC	GENERAL/NO RESTRICTIONS	763.
BOCA RATON REGIONAL HOSPITAL FOUNDATION 800 MEADOWS ROAD BOCA RATON, FL 33486		PUBLIC	GENERAL/NO RESTRICTIONS	20,150.
CELEBRATION 34747 CARES INC PO BOX 470893 CELEBRATION, FL 34747		PUBLIC	GENERAL/NO RESTRICTIONS	1,000.
CHILDNET 4100 OKEECHOBEE BLVD WEST PALM BEACH, FL 33409		PUBLIC	GENERAL/NO RESTRICTIONS	1,000.
CHILDREN'S MIRACLE NETWORK 205 WEST 700 SOUTH SALT LAKE CITY, UT 84101		PUBLIC	GENERAL/NO RESTRICTIONS	50.
CONGREGATION B'NAI ISRAEL 2200 YAMATO ROAD BOCA RATON, FL 33431		PUBLIC	GENERAL/NO RESTRICTIONS	8,618.
COOKIES FOR KIDS CANCER 31 HOFFMANS CROSSING RD CALIFON, NJ 07820		PUBLIC	GENERAL/NO RESTRICTIONS	591.
CYSTIC FIBROSIS FOUNDATION 2004 SPROUL RD BROOMALL, PA 19008		PUBLIC	GENERAL/NO RESTRICTIONS	50.
FLORIDA SHERIFFS ASSOCATION 2617 MAHAN DR TALLAHASSEE, FL 32308		PUBLIC	GENERAL/NO RESTRICTIONS	25.
Total from continuation sheets				186,537.

323631
05-01-13

Part XV . Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
HEALTHNETWORK FOUNDATION 33 RIVER STREET CHAGRIN FALLS, OH 44022		PUBLIC	GENERAL/NO RESTRICTIONS	2,000.
JACOBSON FAMILY FOOD PANTRY 21300 RUTH AND BARON COLEMAN BLVD BOCA RATON, FL 33428		PUBLIC	GENERAL/NO RESTRICTIONS	500.
JDRF 432 PARK AVENUE SOUTH 15TH FL NEW YORK, NY 10016		PUBLIC	GENERAL/NO RESTRICTIONS	180.
JEWISH ADOPTION AND FOSTER CARE OPTIONS 4200 NORTH UNIVERSITY DRIVE SUNRISE, FL 33351		PUBLIC	GENERAL/NO RESTRICTIONS	36.
JEWISH FEDERATION OF SOUTH FLORIDA 9901 DONNA KLEIN BLVD BOCA RATON, FL 33428		PUBLIC	GENERAL/NO RESTRICTIONS	500.
JOE DIMAGGIO CHILDREN'S HOSPITAL FOUNDATION 2711 GARFIELD STREET HOLLYWOOD, FL 33021		PUBLIC	GENERAL/NO RESTRICTIONS	20,000.
MACCABI USA SPORTS FOR ISRAEL 1926 ARCH STREET 4R PHILADELPHIA, PA 19103		SUPPORTED ORGANIZATION	GENERAL/NO RESTRICTIONS	52,120.
MUSEUM OF DISCOVERY & SCIENCE 401 SOUTHWEST 2ND STREET FORT LAUDERDALE, FL 33312		PUBLIC	GENERAL/NO RESTRICTIONS	1,000.
NATIONAL MS SOCIETY 733 3RD AVE NEW YORK, NY 10017		PUBLIC	GENERAL/NO RESTRICTIONS	65.
NOVA SOUTHEASTERN UNIVERSITY INC 3301 COLLEGE AVE FORT LAUDERDALE, FL 33314		PUBLIC	GENERAL/NO RESTRICTIONS	6,000.
Total from continuation sheets				

Part XV . Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
ORAL LEE BROWN FOUNDATION 9901 MACARTHUR BLVD OAKLAND, CA 94605		PUBLIC	GENERAL/NO RESTRICTIONS	500.
PENN STATE DANCE MARATHON 210 HUB UNIVERSITY PARK, PA 16802		PUBLIC	GENERAL/NO RESTRICTIONS	50.
PINE CREST SCHOOL 2700 ST ANDREWS BLVD BOCA RATON, FL 33434		PUBLIC	GENERAL/NO RESTRICTIONS	25,000.
SIGMA ALPHA MU FOUNDATION 8701 FOUNDERS ROAD INDIANAPOLIS, IN 46268		PUBLIC	GENERAL/NO RESTRICTIONS	1,000.
SOS CHILDRENS VILLAGE 1001 CONNECTICUT AVENUE, NW, STE 1250 WASHINGTON, DC 20036		PUBLIC	GENERAL/NO RESTRICTIONS	339.
THE PRINCESS ALEXA FOUNDATION PO BOX 274 KELLER, TX 76244		PUBLIC	GENERAL/NO RESTRICTIONS	1,000.
UNIVERSITY OF PENNSYLVANIA 3535 MARKET STREET, STE 500 PHILADELPHIA, PA 19104		PUBLIC	GENERAL/NO RESTRICTIONS	25,000.
USA HOCKEY FOUNDATION 1775 BOB JOHNSON DRIVE COLORADO SPRINGS, CO 80906		SUPPORTED ORGANIZATION	GENERAL/NO RESTRICTIONS	15,000.
WILDFLOWER WOMENS FOUNDATION 2 W DRY CREEK CIRCLE SUITE 100 LITTLETON, CO 80120		PUBLIC	GENERAL/NO RESTRICTIONS	1,000.
W20 FOUNDATION PO BOX 310 W HAMPTON BEACH, NY 11978		PUBLIC	GENERAL/NO RESTRICTIONS	2,500.
Total from continuation sheets				

FORM 990-PF INTERESTの ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
KINDER MORGAN ENERGY PARTNERS, LP	483.	483.	
TOTAL TO PART I, LINE 3	483.	483.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
KINDER MORGAN ENERGY PARTNERS, LP	568.	0.	568.	568.	
MERRILL LYNCH X4015 & X4022	27,642.	0.	27,642.	27,642.	
TO PART I, LINE 4	28,210.	0.	28,210.	28,210.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
OTHER INCOME	10.	10.	
KINDER MORGAN ENERGY PARTNERS, LP	529.	529.	
TOTAL TO FORM 990-PF, PART I, LINE 11	539.	539.	

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	76.	0.		0.
IRS	75.	0.		0.
TO FORM 990-PF, PG 1, LN 18	151.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVISORY FEES	17,380.	17,380.		0.
NYS DEPARTMENT OF LAW	250.	0.		0.
KINDER MORGAN ENERGY PARTNERS LP	666.	666.		0.
ACCOUNTING FEES	7,000.	7,000.		0.
TO FORM 990-PF, PG 1, LN 23	25,296.	25,046.		0.

FORM 990-PF OTHER DECREASES IN NET ASSETS OR FUND BALANCES STATEMENT 6

DESCRIPTION	AMOUNT
RETURN OF CAPITAL FROM KINDERMORGAN INVESTMENT	264.
TOTAL TO FORM 990-PF, PART III, LINE 5	264.

FORM 990-PF U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS STATEMENT 7

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
GOVERNMENT SECURITIES	X		38,609.	39,814.
TOTAL U.S. GOVERNMENT OBLIGATIONS			38,609.	39,814.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			38,609.	39,814.

FORM 990-PF CORPORATE STOCK STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
STOCKS	783,053.	1,712,432.
TOTAL TO FORM 990-PF, PART II, LINE 10B	783,053.	1,712,432.

FORM 990-PF GRANT APPLICATION SUBMISSION INFORMATION STATEMENT 9
PART XV, LINES 2A THROUGH 2D

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

STUART SIEGEL
3785 COVENTRY LANE
BOCA RATON, FL 33496

TELEPHONE NUMBER	NAME OF GRANT PROGRAM
215-881-8868	N/A

FORM AND CONTENT OF APPLICATIONS

NO SPECIFIC FORM OF APPLICATION IS REQUIRED.

ANY SUBMISSION DEADLINES

N/A. APPLICATIONS ARE ACCEPTED AT ANY TIME. ONCE APPROVED, A NOTICE OF DETERMINATION IS SENT.

RESTRICTIONS AND LIMITATIONS ON AWARDS

NONE

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No 1545-1008

2013

Attachment Sequence No 88

Name(s) shown on return	Identifying number
THE STUART AND JILL SIEGEL CHARITABLE TRUST	11-3297021

Part I **2013 Passive Activity Loss**

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

	Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)				
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( )		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )		
d	Combine lines 1a, 1b, and 1c			1d	0.00
	Commercial Revitalization Deductions From Rental Real Estate Activities				
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )		
c	Add lines 2a and 2b			2c	(0.00)
	All Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(7,153)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( )		
d	Combine lines 3a, 3b, and 3c			3d	(7,153.00)
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c Report the losses on the forms and schedules normally used			4	(7,153.00)

If line 4 is a loss and
- Line 1d is a loss, go to Part II
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* **do not** *complete Part II or Part III Instead, go to line 15*

Part II **Special Allowance for Rental Real Estate Activities With Active Participation**

Note: *Enter all numbers in Part II as positive amounts See instructions for an example*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	
6	Enter $150,000. If married filing separately, see instructions	6			
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7			
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10 Otherwise, go to line 8*				
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000 If married filing separately, see instructions			9	
10	Enter the **smaller** of line 5 or line 9			10	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III **Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: *Enter all numbers in Part III as positive amounts See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10 If married filing separately, see instructions	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV **Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0.00
16	**Total losses allowed from all passive activities for 2013.** Add lines 10, 14, and 15 See instructions to find out how to report the losses on your tax return	16	0.00

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c . . . . ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b . . . . . ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
KINDER MORGAN ENERGY PARTNERS		7,153			7,153.00
Total. Enter on Form 8582, lines 3a, 3b, and 3c . ▶	0.00	7,153 00	0.00		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total . . . . ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total . . . . ▶			1.00	

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total . . . . . . ▶				

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total . . . . . . ▶					

Form **8868** (Rev January 2014)

Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at** *www.irs.gov/form8868*

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions. THE STUART AND JILL SIEGEL CHARITABLE TRUST	Employer identification number (EIN) or 11-3297021
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 3785 COVENTRY LANE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOCA RATON, FL 33496	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ STUART SIEGEL 3785 COVENTRY LANE - BOCA RATON, FL 33496
  Telephone No. ▶ 215-881-8868 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2014 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2013 or
▶ [ ] tax year beginning ______ , and ending ______ .

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 375.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 375.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2014)

323841 12-31-13