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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2013

Open to Public Inspection

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

Name of foundation THE JONATHAN & ESTHER B ROSENBERG FOUNDATION		A Employer identification number 20-0488204	
% JONATHAN ROSENBERG		B Telephone number (see instructions)	
Number and street (or P O box number if mail is not delivered to street address) 49 HAMLIN ROAD Suite	Room/suite		
City or town, state or province, country, and ZIP or foreign postal code EDISON, NJ 08817		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			
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 1,999,948		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	900,000			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	36,358	36,358		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	31,676			
	b Gross sales price for all assets on line 6a 78,117				
	7 Capital gain net income (from Part IV , line 2) . . .		31,676		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	-16,762	-16,762		
	12 Total. Add lines 1 through 11	951,272	51,272		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,600	1,300	0	1,300
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	632			
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	3,232	1,300	0	1,300
	25 Contributions, gifts, grants paid	305,895			305,895
	26 Total expenses and disbursements. Add lines 24 and 25	309,127	1,300	0	307,195
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	642,145			
	b Net investment income (if negative, enter -0-)		49,972		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	361,162	543,902	543,902
	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)	238,837	569,425	557,737
	b	Investments—corporate stock (attach schedule)	529,583	503,529	465,731
	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)	277,518	432,500	432,500
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	189	78	78	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,407,289	2,049,434	1,999,948	
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 ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,407,289	2,049,434	
	30	Total net assets or fund balances (see page 17 of the instructions)	1,407,289	2,049,434	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,407,289	2,049,434		

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	1,407,289
2	Enter amount from Part I, line 27a	2	642,145
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	2,049,434
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	2,049,434

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) 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 See Additional Data Table			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	31,676
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	83,020	1,283,647	0 064675
2011	378,701	1,161,163	0 326139
2010	94,592	1,131,741	0 083581
2009	143,225	820,660	0 174524
2008	56,429	976,064	0 057813

2	Total of line 1, column (d).	2	0 706732
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 141346
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	1,420,917
5	Multiply line 4 by line 3.	5	200,841
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	500
7	Add lines 5 and 6.	7	201,341
8	Enter qualifying distributions from Part XII, line 4. 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	8	307,195

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)					
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	500		
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)					
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		2	500		
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	500
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	500		
6 Credits/Payments		7	0		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a				
b Exempt foreign organizations—tax withheld at source	6b				
c Tax paid with application for extension of time to file (Form 8868)	6c				
d Backup withholding erroneously withheld	6d				
7 Total credits and payments Add lines 6a through 6d.		7	0		
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	10		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	510		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10			
11 Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded		11			

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a	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)?		1b	No
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	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		2	No
If "Yes," attach a detailed description of the activities.			
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	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	No
If "Yes," attach the statement required by General Instruction T.			
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? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) NJ			
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	No
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	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		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				
14	The books are in care of JONATHAN ROSENBERG Telephone no (732) 828-2400 Located at 49 HAMLIN ROAD EDISON NJ ZIP+4 08817			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		No
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		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to				
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		☐ Yes	☒ No	
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?		☐ Yes	☒ No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?		☐ Yes	☒ No	
(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).		☐ Yes	☒ No	
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		☐ Yes	☒ No	
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b		
Organizations relying on a current notice regarding disaster assistance check here.				☒
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?		☐ 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		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?		☐ Yes	☒ No	
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JONATHAN ROSENBERG 49 HAMLIN ROAD EDISON,NJ 08817	TRUSTEE 0	0	0	0
ESTHER ROSENBERG 49 HAMLIN ROAD EDISON,NJ 08817	TRUSTEE 0	0	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

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	812,563
b	Average of monthly cash balances.	1b	197,414
c	Fair market value of all other assets (see instructions).	1c	432,578
d	Total (add lines 1a, b, and c).	1d	1,442,555
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	1,442,555
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	21,638
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,420,917
6	Minimum investment return. Enter 5% of line 5.	6	71,046

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	71,046
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	500
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	500
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	70,546
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	70,546
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	70,546

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	307,195
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	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	307,195
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	500
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	306,695
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				70,546
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 2011 , 2010 , 2009		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				8,788
b From 2009.				102,558
c From 2010.				38,925
d From 2011.				322,255
e From 2012.				19,320
f Total of lines 3a through e.	491,846			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 307,195				
a Applied to 2012, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2013 distributable amount.				70,546
e Remaining amount distributed out of corpus	236,649			
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	728,495			
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.				
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	8,788			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	719,707			
10 Analysis of line 9				
a Excess from 2009. . . .				102,558
b Excess from 2010. . . .				38,925
c Excess from 2011. . . .				322,255
d Excess from 2012. . . .				19,320
e Excess from 2013. . . .				236,649

Part XIV

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Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

85% of line 2a

Qualifying distributions from Part XII, line 4 for each year listed

Amounts included in line 2c not used directly for active conduct of exempt activities

Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c

Complete 3a, b, or c for the alternative test relied upon

"Assets" alternative test—enter

(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.

"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

JONATHAN ESTHER ROSENBERG

D

2

Check here 

a

b

C

d

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	305,895
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 IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
64 345 SH CITIGROUP CAP	P	2013-01-01	2013-04-16
1,230 497 SH CITIGROUP CAP	P	2012-01-01	2013-04-16
0 7631 SH CYNOSURE INC	P	2013-06-26	2013-06-26
LEHMAN BROTHERS HOLDINGS	P	2012-01-01	2013-12-31
549 SH PALOMAR MED TECHS INC	P	2009-06-30	2013-06-26
FROM PEMBROKE K-1 SECTION 1231	P	2012-01-01	2013-12-31
FROM RIVERSITE APARTMENTS K-1 SECTION 1231	P	2012-01-01	2013-12-31
CAPITAL GAIN DIVIDENDS	P		

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,609		1,614	-5
30,762		30,226	536
18			18
4,831			4,831
3,747		14,601	-10,854
3,977			3,977
29,128			29,128
			4,045

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-5
			536
			18
			4,831
			-10,854
			3,977
			29,128

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				
AGUDATH ISRAEL OF EDISON 1131 RARITAN AVENUE HIGHLAND PARK,NJ 08904	NONE	PC	CHARITABLE	3,860
RABBI JACOB JOSEPH YESHIVA 1 PLAINFIELD AVENUE EDISON,NJ 08817	NONE	PC	CHARITABLE	6,000
AMERICAN FRIENDS OF AMSHINOVER YESHIVA 1172 54TH STREET BROOKLYN,NY 11219	NONE	PC	CHARITABLE	18,100
CONG ZICHRON YITZCHOK 1114 E 32ND STREET BROOKLYNN,NY 11210	NONE	PC	CHARITABLE	94,000
MESIVTA BAIS YISRAEL 5407 16TH AVENUE BROOKLYN,NY 11204	NONE	PC	CHARITABLE	9,000
AMERICAN FRIENDS OF KOLLEL SHAARREI HORAAH 110 N 11TH AVE HIGHLAND PARK,NJ 08904	NONE	PC	CHARITABLE	180
CONG OHR TORAH 48 EDMONT RD EDISON,NJ 08817	NONE	PC	CHARITABLE	750
KHAL CHASSIDIM OF HIGHLAND PARK 1601 CENTRAL AVE HIGHLAND PARK,NJ 08904	NONE	PC	CHARITABLE	21,500
YESHIVA GEDOLA OF CLIFFWOOD 200 CENTER ST CLIFFWOOD BEACH,NJ 07735	NONE	PC	CHARITABLE	1,000
AMERICAN FRIENDS OF KUPAT HAIR 4415 14TH AVENUE BROOKLYN,NY 11219	NONE	PC	CHARITABLE	720
CONG OHAV EMETH 415 RARITAN AVENUE HIGHLAND PARK,NJ 08904	NONE	PC	CHARITABLE	250
FRIENDS OF YESHIVAT HARAN 569 EAST 8TH STREET BROOKLYN,NY 11218	NONE	PC	CHARITABLE	72,000
HIGHLAND PARK COMMUNITY KOLLEL 415 RARITAN AVE HIGHLAND PARK,NJ 08904	NONE	PC	CHARITABLE	1,000
YESHIVA GEDOLA OHR YISRAEL 2899 NOSTRAND AVENUE BROOKLYN,NY 11229	NONE	PC	CHARITABLE	360
AVOT UBANIM 9 RECHOV HARTUM JERUSALEM IS	NONE	PC	CHARITABLE	420
Total  3a				305,895

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>				
BAIS AVISHAM TORAH CENTER 508 PENINSULA BLVD CEDARHURST,NY 11516	NONE	PC	CHARITABLE	100
BONEI OLAM 4205 17TH AVE BROOKLYN,NY 11204	NONE	PC	CHARITABLE	180
CHAI LIFELINE 151 WEST 30TH STREET NEW YORK,NY 10001	NONE	PC	CHARITABLE	100
FRIENDS OF MOSDOT GOOR 1310 48TH STREET BROOKLYN,NY 11219	NONE	PC	CHARITABLE	27,600
JEWISH EDUCATIONAL PROGRAM 110 ROCKAWAY TURNPIKE LAWRENCE,NY 11559	NONE	PC	CHARITABLE	22,500
LEV LEVOLET 42 HAPISGA ST BAIT VEGAN,JERUSALEM IS	NONE	PC	CHARITABLE	1,800
MESIVTA TORAH VODAATH 425 EAST 9TH STREET BROOKLYN,NY 11218	NONE	PC	CHARITABLE	150
MOSDOS PITTSBURGH 1259 EAST 55TH STREET BROOKLYN,NY 11234	NONE	PC	CHARITABLE	20,000
YESHIVA SHAAREI TZION 71 ETHEL ROAD WEST PISCATAWAY,NJ 08854	NONE	PC	CHARITABLE	3,600
YESHIVA TIFERES YISROEL 1271 EAST 35TH STREET BROOKLYN,NY 11210	NONE	PC	CHARITABLE	375
YESHIVAS MI YERUSHALAYIM 5227 NEW UTRECHT AVE BROOKLYN,NY 11219	NONE	PC	CHARITABLE	100
ZICHRON MOISHE 1906 NEW CENTRAL AVE LAKEWOOD,NJ 08701	NONE	PC	CHARITABLE	250
Total  3a				305,895

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2013

Name of the organization THE JONATHAN & ESTHER B ROSENBERG FOUNDATION	Employer identification number 20-0488204
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Organization type (check one)

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

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

General Rule

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

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not total more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions of \$5,000 or more during the year ▶ \$ _____

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

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

Name of organization THE JONATHAN & ESTHER B ROSENBERG FOUNDATION	Employer identification number 20-0488204
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Part II	Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization THE JONATHAN & ESTHER B ROSENBERG FOUNDATION	Employer identification number 20-0488204
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Part III

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

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

Use duplicate copies of Part III if additional space is needed

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

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

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

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

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Depreciation Schedule

Name: THE JONATHAN & ESTHER B ROSENBERG FOUNDATION

EIN: 20-0488204

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
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TY 2013 Explanation of Non-Filing with Attorney General Statement

Name: THE JONATHAN & ESTHER B ROSENBERG FOUNDATION

EIN: 20-0488204

Statement: The state of NJ does not require the foundation to provide a copy of the form 990-PF.

**TY 2013 Investments Corporate
Bonds Schedule****Name:** THE JONATHAN & ESTHER B ROSENBERG FOUNDATION**EIN:** 20-0488204

Name of Bond	End of Year Book Value	End of Year Fair Market Value
GE CAPITAL CORP 12/18/2018		
GE CAPITAL CORP 03/15/2019		
GE CAPITAL CORP 10/28/2021		
LEHMAN BROTHERS HLDGS WMED		
BANK AMER CORP SUB		

TY 2013 Investments Corporate Stock Schedule

Name: THE JONATHAN & ESTHER B ROSENBERG FOUNDATION

EIN: 20-0488204

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CITIGROUP - 14.648	7,059	763
CYNOSURE - 154		4,103
WELLS FARGO- 144.654	31,405	6,567
JP MORGAN-217.234	8,730	12,704
LIBERTY 779.865	6,626	4,656
PALOMAR 549		
BANK OF AMERICA 304.937	13,901	4,748
AEGON NV- 1000 PFD 1411.535	33,967	34,964
CITIGROUP CAP 1294.84		
FANNIE MAE - 2000 PFD	50,000	20,180
BANK OF AMERICA PFD 2904.151	64,488	67,522
MORGAN STANLEY PFD 1358.552	33,644	33,352
ROYAL BK SCOTLAND PFD 1180.98	29,801	27,590
DAVIS NY VENTURE FUND 363.48	12,138	14,397
FIDELITY ADVISOR 707.86	12,590	17,307
OPPENHEIMER DEVELOPING MARKETS	51,751	61,235
CAPITAL INCOME BUILDER FUND	57,194	57,140
CAPITAL WORLD GROWTH AND INCOM	54,947	60,898
TEVA PHARMACEUTICAL - 217.153	11,162	8,703
EATON VANCE - 1706.145	24,126	28,902

**TY 2013 Investments Government
Obligations Schedule****Name:** THE JONATHAN & ESTHER B ROSENBERG FOUNDATION**EIN:** 20-0488204**US Government Securities - End of
Year Book Value:****US Government Securities - End of
Year Fair Market Value:****State & Local Government
Securities - End of Year Book
Value:**

569,425

**State & Local Government
Securities - End of Year Fair
Market Value:**

557,737

TY 2013 Investments - Land Schedule

Name: THE JONATHAN & ESTHER B ROSENBERG FOUNDATION

EIN: 20-0488204

TY 2013 Investments - Other Schedule**Name:** THE JONATHAN & ESTHER B ROSENBERG FOUNDATION**EIN:** 20-0488204

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
PEMBROKE APARTMENTS LLC		73,238	73,238
RIVERSITE APARTMENTS LLC		179,262	179,262
WHITESTONE EQUITIES		180,000	180,000

TY 2013 Land, Etc. Schedule**Name:** THE JONATHAN & ESTHER B ROSENBERG FOUNDATION**EIN:** 20-0488204

TY 2013 Other Assets Schedule

Name: THE JONATHAN & ESTHER B ROSENBERG FOUNDATION

EIN: 20-0488204

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DUE FROM BROKER	189	78	78

TY 2013 Other Expenses Schedule

Name: THE JONATHAN & ESTHER B ROSENBERG FOUNDATION

EIN: 20-0488204

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK CHARGES				

TY 2013 Other Income Schedule

Name: THE JONATHAN & ESTHER B ROSENBERG FOUNDATION

EIN: 20-0488204

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
FROM K-1 PEMBROKE	-2,493	-2,493	
FROM K-1 RIVERSITE	-14,269	-14,269	

TY 2013 Taxes Schedule**Name:** THE JONATHAN & ESTHER B ROSENBERG FOUNDATION**EIN:** 20-0488204

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX	150			
FEDERAL TAX	482			

TY 2013 IRS Payment**Name:** THE JONATHAN & ESTHER B ROSENBERG FOUNDATION**EIN:** 20-0488204**Routing Transit Number:** :**Bank Account Number:** :**Type of Account:** Checking**Payment Amount in Dollars and** 510**Cents:****Requested Payment Date:** 2014-05-15**Taxpayer's Daytime Phone** (732) 828-2400
Number: