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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

▶ 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.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation PAUL & PHYLLIS FIREMAN CHARITABLE FOUNDATION		A Employer identification number 22-2677986
Number and street (or P.O. box number if mail is not delivered to street address) WATERMILL CENTER 800 SOUTH ST	Room/suite 610	B Telephone number (617) 482-5620
City or town, state or province, country, and ZIP or foreign postal code WALTHAM, MA 02453		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 141,559,359.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (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)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		1,815,973.	1,815,973.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		508,400.			
b Gross sales price for all assets on line 6a 11,817,025.					
7 Capital gain net income (from Part IV, line 2)			197,232.		
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		2,215,692.	1,588,667.		STATEMENT 2
12 Total. Add lines 1 through 11		4,540,065.	3,601,872.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages		340,349.	0.		340,349.
15 Pension plans, employee benefits		52,116.	0.		52,116.
16a Legal fees STMT 3		33,796.	0.		33,796.
b Accounting fees					
c Other professional fees STMT 4		775,033.	638,121.		136,912.
17 Interest					
18 Taxes STMT 5		439,222.	35,652.		28,570.
19 Depreciation and depletion		40,715.	0.		
20 Occupancy		54,178.	0.		54,178.
21 Travel, conferences, and meetings		14,791.	0.		14,791.
22 Printing and publications		1,008.	0.		1,008.
23 Other expenses STMT 6		1,162,223.	1,113,220.		35,873.
24 Total operating and administrative expenses. Add lines 13 through 23		2,913,431.	1,786,993.		697,593.
25 Contributions, gifts, grants paid		5,633,697.			5,633,697.
26 Total expenses and disbursements. Add lines 24 and 25		8,547,128.	1,786,993.		6,331,290.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		-4,007,063.			
b Net investment income (if negative, enter -0-)			1,814,879.		
c Adjusted net income (if negative, enter -0-)				N/A	

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LHA For Paperwork Reduction Act Notice, see instructions

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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		145,043.	173,605.	173,605.
	2	Savings and temporary cash investments		11,939,447.	1,348,985.	1,348,985.
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				0.
	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 ▶	22,739.			
		Less: allowance for doubtful accounts ▶	0.	18,337.	22,739.	22,739.
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock				
	c	Investments - corporate bonds				
	11	Investments - land, buildings, and equipment basis ▶				
	Less: accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other	STMT 9	126,611,868.	139,837,434.	139,837,434.	
14	Land, buildings, and equipment: basis ▶	284,166.				
	Less: accumulated depreciation	STMT 8 ▶	207,162.	54,240.	77,004.	77,004.
15	Other assets (describe ▶ <u>SECURITY DEPOSIT</u>)		0.	99,592.	99,592.	
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		138,768,935.	141,559,359.	141,559,359.	
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 ▶ <u>STATEMENT 10</u>)		20.	945.	
23	Total liabilities (add lines 17 through 22)		20.	945.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>					
	and complete lines 24 through 26 and lines 30 and 31					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>					
	and complete lines 27 through 31					
	27	Capital stock, trust principal, or current funds		1,525.	1,525.	
28	Paid-in or capital surplus, or land, bldg, and equipment fund		0.	0.		
29	Retained earnings, accumulated income, endowment, or other funds		138,767,390.	141,556,889.		
30	Total net assets or fund balances		138,768,915.	141,558,414.		
31	Total liabilities and net assets/fund balances		138,768,935.	141,559,359.		

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	138,768,915.
2	Enter amount from Part I, line 27a	2	-4,007,063.
3	Other increases not included in line 2 (itemize) ▶ <u>UNREALIZED INVESTMENT GAIN</u>	3	6,796,562.
4	Add lines 1, 2, and 3	4	141,558,414.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	141,558,414.

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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 11,817,025.		11,915,060.	197,232.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			197,232.

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	197,232.
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	3,571,893.	101,115,621.	.035325
2011	2,924,601.	130,890,186.	.022344
2010	6,648,443.	141,565,635.	.046964
2009	7,347,662.	144,021,173.	.051018
2008	12,521,406.	191,706,563.	.065315

2 Total of line 1, column (d)	2	.220966
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	.044193
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	137,927,768.
5 Multiply line 4 by line 3	5	6,095,442.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	18,149.
7 Add lines 5 and 6	7	6,113,591.
8 Enter qualifying distributions from Part XII, line 4	8	6,331,290.

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.

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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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		1	18,149.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		3	18,149.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	18,149.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a 298,269.	7	298,269.
b Exempt foreign organizations - tax withheld at source	6b	8	
c Tax paid with application for extension of time to file (Form 8868)	6c	9	
d Backup withholding erroneously withheld	6d	10	280,120.
7 Total credits and payments. Add lines 6a through 6d		11	180,120.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached			
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax <input checked="" type="checkbox"/> 100,000. Refunded <input type="checkbox"/>			

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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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		X
c Did the foundation file Form 1120-POL for this year?		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		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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?	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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>MA</u>		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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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		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? Website address ► WWW.PPFFOUND.ORG	13	X	
14	The books are in care of ► PAUL FIREMAN Located at ► 3801 PGA BLVD, STE 910, PALM BEACH GARDENS, FL Telephone no. ► 561-684-1900 ZIP+4 ► 33410			
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		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	X
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? If "Yes," list the years ► _____, _____, _____	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____	2b	
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)	3b	X
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

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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)? ☐ Yes ☒ No
Organizations relying on a current notice regarding disaster assistance check here ☐ N/A

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) ☐ N/A

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? ☐ Yes ☒ 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? ☐ Yes ☒ No

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
PAUL FIREMAN	TRUSTEE			
WATERMILL CENTER, 800 SOUTH ST., SUITE 100, WALTHAM, MA 02453	0.50	0.	0.	0.
PHYLLIS FIREMAN	TRUSTEE			
WATERMILL CENTER, 800 SOUTH ST., SUITE 100, WALTHAM, MA 02453	0.50	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
SUSANNE BEATON	DIRECTOR OF SPECIAL INITIATIVE			
200 MARKET ST #309, LOWELL, MA 01852	40.00	136,070.	14,114.	0.
DEBORAH FUNG	EXECUTIVE DIRECTOR			
43 BEALS ST, BROOKLINE, MA 02446	40.00	126,778.	13,151.	0.
ANA M JIMENEZ - 61 BROOKLINE AVE APT 310, BOSTON, MA 02215	ASSOCIATE PROJECT MANAGER			
	40.00	67,550.	7,007.	0.

Total number of other employees paid over \$50,000 0

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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
WINDROSE ADVISORS - WATERMILL CENTER 800 SOUTH STREET SUITE 600, WALTHAM, MA 02	INVESTMENT ADVISORS	612,430.
THE ACTION TANK LLC - 200 CLARENDON STREET, 9TH FL, BOSTON, MA 02116	GRANT CONSULTANTS	89,162.
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.

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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	133,224,651.
b Average of monthly cash balances	1b	6,803,540.
c Fair market value of all other assets	1c	
d Total (add lines 1a, b, and c)	1d	140,028,191.
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	140,028,191.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	2,100,423.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	137,927,768.
6 Minimum investment return. Enter 5% of line 5	6	6,896,388.

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	6,896,388.
2a Tax on investment income for 2013 from Part VI, line 5	2a	18,149.
b Income tax for 2013. (This does not include the tax from Part VI.)	2b	19,483.
c Add lines 2a and 2b	2c	37,632.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	6,858,756.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	6,858,756.
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	6,858,756.

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	6,331,290.
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	6,331,290.
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	18,149.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	6,313,141.

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.

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**PAUL & PHYLLIS FIREMAN CHARITABLE
FOUNDATION**

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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				6,858,756.
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	1,384,900.			
b From 2009	146,603.			
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	1,531,503.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$	6,331,290.			
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				6,331,290.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d) the same amount must be shown in column (a))	527,466.			527,466.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,004,037.			
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	857,434.			
9 Excess distributions carryover to 2014 Subtract lines 7 and 8 from line 6a	146,603.			
10 Analysis of line 9:				
a Excess from 2009	146,603.			
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

PAUL & PHYLLIS FIREMAN CHARITABLE

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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

☐ 4942(j)(3) or ☐ 4942(j)(5)

b Check box to indicate whether the foundation is a private operating foundation described in section

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

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

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).)

SEE STATEMENT 11

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:

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:

PAUL & PHYLLIS FIREMAN CHARITABLE
FOUNDATION

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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				
SEE SCHEDULE ATTACHED	NONE	501(C)(3)	FOR DONEE'S EXEMPT PURPOSE	5,633,697.
Total			▶ 3a	5,633,697.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512 513, or 514		(e) Related or exempt function income
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
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						
4 Dividends and interest from securities				14	1,815,973.	
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		531390	627,025.	16	1,588,667.	
8 Gain or (loss) from sales of assets other than inventory		531390	311,168.	18	197,232.	
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)			938,193.		3,601,872.	0.
13 Total. Add line 12, columns (b), (d), and (e)						4,540,065.

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

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.		

[illegible]

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

Date 11/11/14

Date _____



TRUSTEE

Title

May the IRS discuss this return with the preparer shown below (see instr)?

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

~~STEVEN LAPSKER~~

Preparer's signature

Steve Egan

Date _____

11/5/2014

Check ☐
self-employed

PTIN

P00850484

Firm's name ► MCGLADREY LLP

Firm's EIN ▶ 42-0714325

Firm's address ► 1185 AVENUE OF THE AMERICAS
NEW YORK, NY 10036-2602

Phone no. 212-372-1000

Form **990-PF** (2013)

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	STATE STREET - NB	P	VARIOUS	VARIOUS
b	STATE STREET - NB	P	VARIOUS	VARIOUS
c	STATE STREET - NB	P	VARIOUS	VARIOUS
d	VIA ADVISORY RESEARCH SMALL CAP VALUE EQUITY FUND	P	VARIOUS	12/31/13
e	VIA AG SUPER FUND, L.P.	P	VARIOUS	12/31/13
f	VIA AVENUE INVESTMENTS, LP	P	VARIOUS	12/31/13
g	VIA BAY POND PARTNERS, LP	P	VARIOUS	12/31/13
h	VIA CARMEL PARTNERS INVESTMENT FUND IV, LP	P	VARIOUS	12/31/13
i	VIA CHARLES RIVER INSTITUTIONAL FUND II LP	P	VARIOUS	12/31/13
j	VIA FRONTIER SMALL VALUE LP	P	VARIOUS	12/31/13
k	VIA HIGHFIELDS CAPITAL IV LP	P	VARIOUS	12/31/13
l	VIA LOOMIS SAYLES GLOBAL FIXED INCOME TRUST	P	VARIOUS	12/31/13
m	VIA MERGANSER CORE PLUS BOND FUND LLC	P	VARIOUS	12/31/13
n	VIA NATURAL RESOURCE FUND	P	VARIOUS	12/31/13
o	VIA SANDALWOOD SPECIAL CREDIT OPPORTUNITIES	P	VARIOUS	12/31/13

(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 6,731,132.		6,781,568.	-50,436.
b 5,085,893.		5,133,492.	-47,599.
c			477,990.
d			36,721.
e			61,206.
f			31,400.
g			40,295.
h			35,106.
i			90.
j			7,328.
k			3,184.
l			-5,767.
m			-65,389.
n			-285,284.
o			15,095.

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			-50,436.
b			-47,599.
c			477,990.
d			36,721.
e			61,206.
f			31,400.
g			40,295.
h			35,106.
i			90.
j			7,328.
k			3,184.
l			-5,767.
m			-65,389.
n			-285,284.
o			15,095.

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

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 VIA WELLINGTON TRUST COMPANY	P	VARIOUS	12/31/13
b VIA WINDROSE - IVP XIV LLC	P	VARIOUS	12/31/13
c VIA ACI CAPITAL INVESTORS II AIV LP	P	VARIOUS	12/31/13
d VIA ADVISORY RESEARCH SMALL CAP VALUE EQUITY FUND	P	VARIOUS	12/31/13
e VIA AG SUPER FUND, L.P.	P	VARIOUS	12/31/13
f VIA AVENUE INVESTMENTS, LP	P	VARIOUS	12/31/13
g VIA BAY POND PARTNERS, LP	P	VARIOUS	12/31/13
h LESS: UBTI VIA BAY POND PARTNERS, LP	P	VARIOUS	12/31/13
i VIA BLUM STRATEGIC PARTNERS III, LP	P	VARIOUS	12/31/13
j VIA BROADWAY II	P	VARIOUS	12/31/13
k VIA BROADWAY III	P	VARIOUS	12/31/13
l VIA CARMEL PARTNERS INVESTMENT FUND IV, LP	P	VARIOUS	12/31/13
m VIA FRONTIER SMALL VALUE LP	P	VARIOUS	12/31/13
n VIA LOOMIS SAYLES GLOBAL FIXED INCOME TRUST	P	VARIOUS	12/31/13
o VIA MERGANSER CORE PLUS BOND FUND LLC	P	VARIOUS	12/31/13

(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			-99.
b			38,691.
c			0.
d			718,871.
e			51,194.
f			34,911.
g			311,350.
h			-303,496.
i			-549,138.
j			45,903.
k			-126.
l			82,241.
m			38,565.
n			39,590.
o			-1,807.

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			-99.
b			38,691.
c			0.
d			718,871.
e			51,194.
f			34,911.
g			311,350.
h			-303,496.
i			-549,138.
j			45,903.
k			-126.
l			82,241.
m			38,565.
n			39,590.
o			-1,807.

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 }

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

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 VIA NATURAL RESOURCE FUND		P	VARIOUS	12/31/13
b VIA SANDALWOOD SPECIAL CREDIT OPPORTUNITIES		P	VARIOUS	12/31/13
c LESS: UBTI VIA SANDALWOOD SPECIAL CREDIT OPPORTUN		P	VARIOUS	12/31/13
d VIA TIMBERVEST CROSSOVER PARTNERS II LP		P	VARIOUS	12/31/13
e VIA WELLINGTON TRUST COMPANY		P	VARIOUS	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			-660,584.
b			104,942.
c			-7,672.
d			44.
e			-88.
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

(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			-660,584.
b			104,942.
c			-7,672.
d			44.
e			-88.
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	197,232.
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

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES				STATEMENT	1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	
DIVIDENDS BANK BROKERAGE - STATE STREET	195,126.	0.	195,126.	195,126.		
DIVIDENDS VIA ADVISORY RESEARCH SMALL CAP VALUE	10,573.	0.	10,573.	10,573.		
DIVIDENDS VIA AG SUPER FUND, LP	45,197.	0.	45,197.	45,197.		
DIVIDENDS VIA AVENUE INVESTMENTS, LP	1,055.	0.	1,055.	1,055.		
DIVIDENDS VIA BAY POND PARTNERS, LP	94,264.	0.	94,264.	94,264.		
DIVIDENDS VIA BROADWAY FEEDER FUND A II, LP	18,744.	0.	18,744.	18,744.		
DIVIDENDS VIA CARMEL PARTNERS INVESTMENT FUND	16,094.	0.	16,094.	16,094.		
DIVIDENDS VIA ENDEAVOR CAPITAL FUND VI, LP	3,759.	0.	3,759.	3,759.		
DIVIDENDS VIA FCA BERKSHIRE, LLC	2.	0.	2.	2.		
DIVIDENDS VIA FCA ELEMENT, LLC	5.	0.	5.	5.		
DIVIDENDS VIA FRONTIER SMALL VALUE LP	9,299.	0.	9,299.	9,299.		
DIVIDENDS VIA HIGHFIELDS CAPITAL IV LP	176.	0.	176.	176.		
DIVIDENDS VIA LOOMIS SAYLES GLOBAL FIXED	705.	0.	705.	705.		
DIVIDENDS VIA NATURAL RESOURCE FUND	13,479.	0.	13,479.	13,479.		
DIVIDENDS VIA SANDALWOOD SPECIAL CREDIT	4,614.	0.	4,614.	4,614.		
DIVIDENDS VIA WA-ARES LLC	2.	0.	2.	2.		
DIVIDENDS VIA WINDROSE - AC VI LLC	1.	0.	1.	1.		

DIVIDENDS VIA WINDROSE - ADVENT VII, LLC	1.	0.	1.	1.
DIVIDENDS VIA WINDROSE - IVP XIV LLC	2.	0.	2.	2.
INTEREST BANK BROKERAGE - STATE STREET	492,715.	0.	492,715.	492,715.
INTEREST VIA ACI CAPITAL INVESTORS II, LP	2.	0.	2.	2.
INTEREST VIA AG SUPERFUND, LP	114,752.	0.	114,752.	114,752.
INTEREST VIA AVENUE INVESTMENTS, LP	125,680.	0.	125,680.	125,680.
INTEREST VIA BAY POND PARTNERS, LP	10,390.	0.	10,390.	10,390.
INTEREST VIA BLUM STRATEGIC PARTNERS III, LP	554.	0.	554.	554.
INTEREST VIA BROADWAY PARTNERS FEEDER FUND A II,	341.	0.	341.	341.
INTEREST VIA BROADWAY PARTNERS FEEDER FUND A III	431.	0.	431.	431.
INTEREST VIA CARMEL PARTNERS INVESTMENT FUND IV	11,390.	0.	11,390.	11,390.
INTEREST VIA ENDEAVOUR CAPITAL FUND VI, LP	329.	0.	329.	329.
INTEREST VIA FCA BERKSHIRE LLC	23.	0.	23.	23.
INTEREST VIA FRONTIER SMALL VALUE, LP	4.	0.	4.	4.
INTEREST VIA HIGHFIELDS CAPITAL IV LP	2,135.	0.	2,135.	2,135.
INTEREST VIA HOME FUNDERS COLLABORATIVE, LLC	95.	0.	95.	95.
INTEREST VIA LOOMIS SAYLES GLOBAL FIXED	72,744.	0.	72,744.	72,744.
INTEREST VIA MERGANSER CORE PLUS BOND FUND LLC	330,365.	0.	330,365.	330,365.
INTEREST VIA NATURAL RESOURCE FUND	1.	0.	1.	1.

INTEREST VIA NORTHBOROUGH INVESTOR LLC	1,836.	0.	1,836.	1,836.
INTEREST VIA SANDALWOOD SPECIAL CREDIT	117,955.	0.	117,955.	117,955.
INTEREST VIA SHASTA VENTURES III, LP	261.	0.	261.	261.
INTEREST VIA TIMBERVEST CROSSOVER PARTNERS	13.	0.	13.	13.
INTEREST VIA TIMBERVEST PARTNERS II, LP	9,946.	0.	9,946.	9,946.
INTEREST VIA TIMBERVEST PARTNERS III, LP	215.	0.	215.	215.
INTEREST VIA WA-ARES LLC	141.	0.	141.	141.
INTEREST VIA WATERTON FUND X INVESTORS, LLC	88,877.	0.	88,877.	88,877.
INTEREST VIA WELLINGTON TRUST COMPANY, NA ULTRA	19,583.	0.	19,583.	19,583.
INTEREST VIA WINDROSE - ADVENT VII, LLC	449.	0.	449.	449.
INTEREST VIA WINDROSE - IVP XIV LLC	17.	0.	17.	17.
INTEREST VIA WINDROSE - MEP IV LLC	4.	0.	4.	4.
ISRAEL BOND INTEREST	1,627.	0.	1,627.	1,627.
TO PART I, LINE 4	1,815,973.	0.	1,815,973.	1,815,973.

FORM 990-PF	OTHER INCOME	STATEMENT	2
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
RENTAL REAL ESTATE INCOME VIA BROADWAY PARTNERS FEEDER FUND A III LP	-58,918.	-58,918.	
RENTAL REAL ESTATE INCOME VIA CHARLES RIVER INSTITUTIONAL FUND II LP	-41,198.	-41,198.	

RENTAL REAL ESTATE INCOME VIA ENDEAVOUR CAPITAL FUND VI, LP	1,508.	1,508.
RENTAL REAL ESTATE INCOME VIA HIGHFIELDS CAPITAL IV LP	-4,938.	-1,951.
RENTAL REAL ESTATE INCOME VIA ND BURLINGTON SOUTH AVENUE LLC	554,370.	0.
RENTAL REAL ESTATE INCOME VIA NORTHBOROUGH INVESTOR LLC	-79,996.	-79,996.
RENTAL REAL ESTATE INCOME VIA WATERTON FUND X INVESTORS LLC	-8,276.	-8,276.
OTHER RENTAL INCOME VIA SANDALWOOD CREDIT OPPORTUNITIES	674.	674.
OTHER RENTAL INCOME VIA TIMBERVEST CROSSOVER PARTNERS II, LP	4,152.	4,152.
OTHER RENTAL INCOME VIA TIMBERVEST PARTNERS II LP	10,099.	10,099.
OTHER RENTAL INCOME VIA TIMBERVEST PARTNERS III, LP	3,258.	3,258.
OTHER INCOME VIA AG SUPER FUND, LP	-20,579.	-20,579.
OTHER INCOME VIA AVENUE INVESTMENTS, LP	21,914.	21,380.
OTHER INCOME VIA BAY POND PARTNERS	-78,868.	-95,240.
OTHER INCOME VIA CARMEL PARTNERS INVESTMENT FUND IV, LP	235.	-605.
OTHER INCOME VIA CHARLES RIVER INSTITUTIONAL FUND II LP	-107.	-107.
OTHER INCOME VIA ENDEAVOUR CAPITAL FUND VI, LP	17,715.	8.
OTHER INCOME VIA FCA BERKSHIRE, LLC	-4,617.	347.
OTHER INCOME VIA FCA ELEMENT LLC	769,245.	769,245.
OTHER INCOME VIA HIGHFIELDS CAPITAL IV LP	255,916.	253,762.
OTHER INCOME VIA HOME FUNDERS COLLABORATIVE, LLC	-952.	-952.
OTHER INCOME VIA LOOMIS SAYLES GLOBAL FIXED INCOME TRUST	23,877.	23,877.
OTHER INCOME VIA NATURAL RESOURCE FUND	-1,052.	-1,052.
OTHER INCOME VIA NORTHBOROUGH INVESTOR LLC	423,643.	423,643.
OTHER INCOME VIA PILGRIM HOME AND HEARTH, LLC	-9,107.	-9,107.
OTHER INCOME VIA SANDALWOOD SPECIAL CREDIT OPPORTUNITIES	249,706.	245,643.
OTHER INCOME VIA TIMBERVEST CROSSOVER PARTNERS II, LP	95,505.	-11,049.
OTHER INCOME VIA TIMBERVEST PARTNERS II, LP	-31,176.	-31,176.
OTHER INCOME VIA TIMBERVEST PARTNERS III, LP	-6,418.	-6,418.
OTHER INCOME VIA WA-ARES LLC	-958.	-958.
OTHER INCOME VIA WATERTON FUND X INVESTORS, LLC	198,942.	198,942.
OTHER INCOME VIA WPX INVESTORS II, LLC	-67,907.	-289.
	2,215,692.	1,588,667.

TOTAL TO FORM 990-PF, PART I, LINE 11

FORM 990-PF	LEGAL FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	33,796.	0.		33,796.
TO FM 990-PF, PG 1, LN 16A	33,796.	0.		33,796.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CONSULTING FEES	136,912.	0.		136,912.
INVESTMENT MANAGEMENT FEES	638,121.	638,121.		0.
TO FORM 990-PF, PG 1, LN 16C	775,033.	638,121.		136,912.

FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MASSACHUSETTS ANNUAL REPORT/STATE TAX	500.	0.		500.
PAYROLL TAXES	28,070.	0.		28,070.
FOREIGN TAXES PAID - STATE				
STREET BROKERAGE	23,313.	23,313.		0.
FOREIGN TAXES PAID FROM PASS-THROUGH K-1'S	11,187.	11,187.		0.
FEDERAL EXCISE TAX	375,000.	0.		0.
STATE TAXES PAID FROM PASS-THROUGH K-1S	1,152.	1,152.		0.
TO FORM 990-PF, PG 1, LN 18	439,222.	35,652.		28,570.

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
BANK CHARGES	1,008.	1,008.		0.	
CLEANING AND MAINTENANCE	7,424.	0.		7,424.	
INSURANCE	4,544.	0.		4,544.	
IT MAINTENANCE	1,850.	0.		1,850.	
MISCELLANEOUS	106.	0.		106.	
NON-DEDUCTIBLE CONTRIBUTIONS	13,130.	0.		0.	
OFFICE SUPPLIES	6,480.	0.		6,480.	
PAYROLL PROCESSING FEES	1,937.	0.		1,937.	
POSTAGE	1,323.	0.		1,323.	
SERVICE AND CONTRACTS	7,302.	0.		7,302.	
UTILITIES	4,907.	0.		4,907.	
VIA ACI CAPITAL INVESTORS II, LP	7,404.	7,404.		0.	
VIA ADVISORY RESEARCH SMALL CAP VALUE EQUITY FUND II, LP	12,279.	12,279.		0.	
VIA AG SUPER FUND, LP	68,303.	68,303.		0.	
VIA AVENUE INVESTMENTS, LP	86,613.	86,613.		0.	
VIA BAY POND PARTNERS LP	170,999.	170,999.		0.	
VIA BLUM STRATEGIC PARTNERS III, LP	27,713.	27,713.		0.	
VIA BROADWAY PARTNERS FEEDER FUND A II, LP	12,961.	12,961.		0.	
VIA CARMEL PARTNERS INVESTMENT FUND IV, LP	44,205.	44,205.		0.	
VIA CHARLES RIVER INSTITUTIONAL FUND II LP	37,406.	37,406.		0.	
VIA ENDEAVOUR CAPITAL FUND VI, LP	1,898.	1,898.		0.	
VIA FCA BERKSHIRE, LLC	25,311.	25,311.		0.	
VIA FCA ELEMENT LLC	143,332.	143,332.		0.	
VIA FRONTIER SMALL VALUE LP	11,510.	11,510.		0.	
VIA HIGHFIELDS CAPITAL IV LP	43,482.	43,482.		0.	
VIA LOOMIS SAYLES GLOBAL FIXED INCOME TRUST	3,073.	3,073.		0.	
VIA MERGANSER CORE PLUS BOND FUND LLC	32,227.	32,227.		0.	
VIA NATURAL RESOURCE FUND	10,135.	10,135.		0.	
VIA NORTHBOROUGH INVESTOR LLC	13.	13.		0.	
VIA RIVERSIDE FUND V OFFSHORE, LP	46,291.	46,291.		0.	
VIA SANDALWOOD SPECIAL CREDIT OPPORTUNITIES	159,130.	159,130.		0.	
VIA SHASTA VENTURES III, LP	25,451.	25,451.		0.	
VIA WA-ARES LLC	44,118.	44,118.		0.	
VIA WATERTON FUND X INVESTORS LLC	6,255.	6,255.		0.	

VIA WELLINGTON TRUST COMPANY			
NA CTF ULTRA SHORT DURATION			
PORTFOLIO	1,411.	1,411.	0.
VIA WINDROSE - AC VI LLC	25,196.	25,196.	0.
VIA WINDROSE - ADVENT VII,			
LLC	19,058.	19,058.	0.
VIA WINDROSE - IVP XIV LLC	35,436.	35,436.	0.
VIA WINDROSE - MEP IV LLC	4,359.	4,359.	0.
VIA WINDROSE - TB IV LLC	3,977.	3,977.	0.
VIA WPX INVESTORS II, LLC	2,666.	2,666.	0.
TO FORM 990-PF, PG 1, LN 23	1,162,223.	1,113,220.	35,873.

FOOTNOTES

STATEMENT 7

ATTACHMENT TO PART VII-B, STATEMENTS REGARDING ACTIVITIES
FOR WHICH FORM 4720 MAY BE REQUIRED: ITEMS 3A AND 3B

THE FOUNDATION AND DISQUALIFIED PERSONS TOGETHER DO NOT HOLD
MORE THAN 20% OF THE VOTING STOCK OF ANY ENTERPRISE.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE	FAIR MARKET VALUE
2008 LEASEHOLD IMPROVEMENTS	126,967.	91,359.	35,608.	35,608.
2008 FURNITURE & FIXTURES	71,182.	66,416.	4,766.	4,766.
2008 IT RELATED IMPROVEMENTS	22,111.	15,910.	6,201.	6,201.
2009 LEASEHOLD IMPROVEMENTS	1,406.	664.	742.	742.
2013 LEASEHOLD IMPROVEMENTS	62,500.	32,813.	29,687.	29,687.
TO 990-PF, PART II, LN 14	284,166.	207,162.	77,004.	77,004.

FORM 990-PF OTHER INVESTMENTS STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ASIAN CENTURY QUEST OFFSHORE	COST	2,112,964.	2,112,964.
CAI HEDGE FUND	COST	164,009.	164,009.
CVC INTERNATIONAL	COST	1,601,167.	1,601,167.
DSAM EQUITY FUND	COST	2,923,436.	2,923,436.
EATON VANCE EMERGING MARKETS	COST	2,557,159.	2,557,159.
FIRST EAGLE OVERSEAS I	COST	3,892,633.	3,892,633.
GREENLIGHT CAPITAL	COST	2,397,390.	2,397,390.
INCOME RESEARCH	COST	15,784,093.	15,784,093.
ISRAEL BOND	COST	100,000.	100,000.
KENNEDY SMALL CAP	COST	2,587,847.	2,587,847.
LOEB FUND	COST	5,447,028.	5,447,028.
NEUBERGER	COST	2,482,122.	2,482,122.
RSM GLOBAL NATURAL RESOURCES	COST	2,025,119.	2,025,119.
SABA CAPITAL OFFSHORE FUND	COST	2,260,523.	2,260,523.
STEELHEAD NAVIGATOR	COST	1,291,492.	1,291,492.
TEMPLETON GLOBAL BOND	COST	4,003,601.	4,003,601.
WHV INTERNATIONAL EQUITY	COST	3,187,949.	3,187,949.
AXIOM EMERGING MARKETS	COST	2,316,788.	2,316,788.
MARSHALL WACE GLOBAL OPPORTUNITY	COST	2,185,856.	2,185,856.
EGERTON EUROPEAN DOLLAR FUND LT	COST	2,371,630.	2,371,630.
HERRING CREEK OFFSHORE	COST	2,126,973.	2,126,973.
CAPSTON VOL OFFSHORE	COST	3,036,639.	3,036,639.
SPINNAKER GLOBAL EM	COST	3,074,238.	3,074,238.
PERELLA WEINBER ASSET BASED VAL	COST	1,020,490.	1,020,490.
INVESTMENT IN ACI CAPITAL II LP	COST	286,449.	286,449.
INVESTMENT IN AG SUPER FUND, LP	COST	4,181,474.	4,181,474.
INVESTMENT IN ARCHIPELAGO PARTNERS	COST	0.	0.

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22-2677986

INVESTMENT IN AVENUE INVESTMENTS, LP	COST	3,517,180.	3,517,180.
INVESTMENT IN BAY POND PARTNERS, LP	COST	3,993,937.	3,993,937.
INVESTMENT IN BLUM STRATEGIC III, LP	COST	1,123,572.	1,123,572.
INVESTMENT IN BROADWAY PARTNERS FEEDER FUND A II, LP	COST	1,108,965.	1,108,965.
INVESTMENT IN BROADWAY PARTNERS FEEDER FUND A III LP	COST	295,305.	295,305.
INVESTMENT IN CARMEL PARTNERS INVESTMENT FUND IV, LP	COST	1,307,643.	1,307,643.
INVESTMENT IN CHARITY PARTNERS INVESTMENT IN CHARLES RIVER INSTITUTIONAL FUND II LP	COST	3,181,818.	3,181,818.
INVESTMENT IN DB CREDIT, LP	COST	280,447.	280,447.
INVESTMENT IN ENDEAVOUR CAPITAL FUND VI, LP	COST	3,000,000.	3,000,000.
INVESTMENT IN FCA BERKSHIRE, LLC	COST	811,770.	811,770.
INVESTMENT IN FCA ELEMENT LLC	COST	290,442.	290,442.
INVESTMENT IN FRONTIER SMALL VALUE LP	COST	3,877,343.	3,877,343.
INVESTMENT IN HIGHFIELDS CAPITAL IV LP	COST	2,359,214.	2,359,214.
INVESTMENT IN HOMEFUNDERS COLLABORATIVE, LLC	COST	3,651,619.	3,651,619.
INVESTMENT IN LAWRENCE COMMUNITY WORKS	COST	4,021,960.	4,021,960.
INVESTMENT IN LOOMIS SAYLES GLOBAL FIXED INCOME TRUST	COST	0.	0.
INVESTMENT IN MERGANSER CORE PLUS BOND FUND LLC	COST	2,566,518.	2,566,518.
INVESTMENT IN NATURAL RESOURCE FUND	COST	9,315,745.	9,315,745.
INVESTMENT IN ND BURLINGTON	COST	0.	0.
INVESTMENT IN NORTHBOROUGH INVESTOR LLC	COST	2,101,454.	2,101,454.
INVESTMENT IN PILGRIM HOME AND HEARTH, LLC	COST	149,284.	149,284.
INVESTMENT IN RIVERSIDE FUND V OFFSHORE, LP	COST	-130,063.	-130,063.
INVESTMENT IN SANDALWOOD PARTNERS	COST	441,620.	441,620.
INVESTMENT IN SHASTA VENTURES III, LP	COST	6,446,016.	6,446,016.
INVESTMENT IN TIMBERVEST CROSSOVER PARTNERS II, LP	COST	399,531.	399,531.
INVESTMENT IN TIMBERVEST PARTNERS II LP	COST	2,812,848.	2,812,848.
INVESTMENT IN TIMBERVEST PARTNERS III, LP	COST	2,770,783.	2,770,783.
INVESTMENT IN WA-ARES LLC	COST	779,517.	779,517.
INVESTMENT IN WATERTON FUND X INVESTORS, LLC	COST	524,983.	524,983.
INVESTMENT IN WINDROSE AC VI LLC	COST	1,920,959.	1,920,959.
INVESTMENT IN WINDROSE - ADVENT VII, LLC	COST	479,808.	479,808.
		377,614.	377,614.

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INVESTMENT IN WINDROSE - IVP XIV LLC	COST	572,444.	572,444.
INVESTMENT IN WINDROSE - MEP IV LLC	COST	67,752.	67,752.
INVESTMENT IN WINDROSE - TB IV LLC	COST	337.	337.
INVESTMENT IN WPX INVESTORS II	COST	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 13		139,837,434.	139,837,434.

FORM 990-PF	OTHER LIABILITIES	STATEMENT 10
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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
PAYROLL LIABILITIES	20.	945.
TOTAL TO FORM 990-PF, PART II, LINE 22	20.	945.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT 11
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NAME OF MANAGER

PAUL FIREMAN
PHYLLIS FIREMAN

**The Paul and Phyllis Fireman
Charitable Foundation
2013 Donations**

Alliance For Children Foundation	\$ 1,500
Art beCause, Inc.	5,000
Associated Grant Makers, Inc.	8,950
Babson College	10,000
Berklee College of Music	10,000
Best Buddies International, Inc.	2,500
Beth Israel Deaconess Medical Center	1,000
Boca Raton Champions Golf Charities	5,000
Boston College High School	25,000
Boston Gives, Inc.	10,000
Boston Public Housing Corporation	10,000
Boston Scholar Athlete Program, Inc.	5,000
Bread & Roses Housing	3,000
Breast Cancer Research Foundation	12,400
Bridge Over Troubled Waters	1,000
Brigham & Women's Hospital, Inc.	1,000
Brockton Area Assoc.for Retarded Citizens	1,000
Brookline Community Foundation	3,500
Camp Bauercrest	3,000
Center for Women & Enterprise	5,000
Central MA Housing Alliance	2,500
Chabad of California	1,000
Children International	1,000
Children's Hospital Boston	230,000
Children's Hospital League	2,500
City Life/Vida Urbana (CLVU)	2,500
Coaching For Change, Inc.	5,000
Communities United	2,000
Community Servings, Inc.	1,000
Community Teamwork, Inc.	253,000
Corporation for Public Management	214,000
Cotuit Athletic Association	25,000
Council on Foundations	8,190
Cradles to Crayons, Inc.	5,000
Dana-Farber Cancer Institute	99,500
Dana-Farber Cancer Research Institute	215,000
DCF Kids' Fund	1,000
Disabled Sports USA	5,000
Dr. Lena Edwards Academic Charter School	10,000
Dress for Success Columbus	2,500
Ellie Fund	100
Emmaus, Inc.	2,500
Emory University	5,000
Family Independence Initiative	5,000
Family Reach Foundation	4,800
Family-to-Family Project	10,000
Father Bills & MainSpring	205,000
Fractured Atlas	20,000
Francis Ouimet Scholarship Fund	25,000
Friends of Dana-Farber Cancer Institute	2,420

Friends of the Boston Park Rangers	1,000
Funders Together to End Homelessness	5,000
Greater Boston Food Bank, Inc.	2,500
HAP Housing	5,000
Harbour House, Inc.	5,000
Heading Home, Inc.	3,000
Healy Charitable Foundation	26,000
Hearth	1,000
Home Start	5,000
House of Hope	2,500
Housing Assistance Corp.	5,000
Innovative Charitable Initiatives, Inc	25,000
Institute of Contemporary Art, Inc.	175,000
International Documentary Association	300
Irish Immigration Center, Inc.	4,000
Jersey City Economic Development Corp	119,000
Jewish Community Ctrs of Greater Boston	202,500
Jewish Family & Children's Services	7,200
Jewish Federation of Palm Beach County	1,800
Jewish Vocational Service	262,677
Julie's Family Learning Program	3,000
Justice Resource Institute, Inc.	10,000
Lazarus House	3,000
Liberty Healthcare System Foundation	89,750
Lowell Community Health Center	10,000
Lowell Wish Project	3,000
March of Dimes	10,000
Massachusetts Foundation For Humanities	10,000
Massachusetts General Hospital	1,610,000
Massachusetts Housing & Shelter Alliance	5,000
Merrimack Valley Housing Partnership	3,000
Morgan Memorial Goodwill Industries, Inc.	2,500
MorseLife Foundation	250
Multiple Myeloma Research Foundation	500
National Consumer Law Center, Inc.	20,000
Natl Council Alcoholism & Drug Dependence	25,000
Newark Mentoring Movement, Inc.	26,600
Norman B. Leventhal Map Center, Inc.	10,000
On The Rise, Inc.	1,000
One Family, Inc.	330,000
One Fund Boston, Inc.	5,000
One Voice	17,500
Pan Massachusetts Challenge-Jimmy Fund	5,000
Parenting Resource Associates, Inc.	8,000
Phoenix House Development Fund	1,000
Pine Street Inn, Inc.	5,000
Project Hope	25,000
Project Place - Interseminarian	3,000
Protestant Episcopal Church	1,500
Red Sox Foundation	500
Rivers School Corp.	130,000
Saint Francis House, Inc.	5,000
Salvation Army of Massachusetts	5,000
Save the Harbor/Save the Bay	5,000
Sean Kimerling Testicular Cancer Fdn Inc.	2,500

SER-Jobs for Progress, Inc.	130,000
Shaun O'Hara Foundation	5,000
Sisters of Chanty of Ottawa	4,000
Solutions at Work, Inc.	1,000
Spaulding Rehabilitation Hospital Corp.	100,000
Springwell, Inc.	1,000
St. Jude's Children's Research Hospital	2,500
St. Mary's Women & Children's Ctr.	3,500
Stand Up for Kids	2,500
Steppingstone Foundation, Inc.	10,000
Temple Beth Elohim	41,060
Temple Beth Shalom	1,000
Tenacre Country Day School	35,000
The Amy Winehouse Foundation	1,000
The Caleb Group, Inc.	4,000
The CFDA Foundation	5,000
The Fessenden School	2,500
The First Tee	250,000
The Mad Bunch USA, Inc.	10,000
The Michael J. Fox Foundation	500
The New Renaissance Basketball Assn, Inc.	2,500
The New York Landmarks Conservancy	5,000
The SAMFund	1,000
Trustees of Tufts College	50,000
Tufts Medical Center	166,500
Union College	10,000
United Church of Christ	1,000
United State Bridge Federation	5,000
United Teen Equality Center	5,000
United Way of Tri-County	20,000
Walker	250
Warriors For Freedom Foundation	9,950
Wes Walker Foundation	1,000
Women's Lunch Place	2,500
Youth Villages	5,000

\$	5,633,697
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Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.
► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- 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.

Type or print	Name of exempt organization or other filer, see instructions. Paul & Phyllis Fireman Charitable Foundation	Enter filer's identifying number Employer identification number (EIN) or 22-2677986
	Number, street, and room or suite no. If a P.O. box, see instructions. 3801 PGA Blvd, No. 910	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Palm Beach Gardens, FL 33410	

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

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

PAUL FIREMAN

- The books are in the care of ► **3801 PGA BLVD, STE 910 - PALM BEACH GARDENS, FL 33410**
Telephone No. ► **561-684-1900** 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.

- 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:
► ☒ calendar year **2013** or
► ☐ tax year beginning , and ending .

- 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	\$	100,000.
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	\$	110,000.
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	\$	0.

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.

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions	
Type or print Name of exempt organization or other filer, see instructions. PAUL & PHYLLIS FIREMAN CHARITABLE FOUNDATION	Employer identification number (EIN) or 22-2677986
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. 3801 PGA BLVD, NO. 910	Social security number (SSN)
City, town or post office, state, and ZIP code. For a foreign address, see instructions. PALM BEACH GARDENS, FL 33410	

Enter the Return code for the return that this application is for (file a separate application for each return) **04**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- PAUL FIREMAN**
 • The books are in the care of **3801 PGA BLVD, STE 910 - PALM BEACH GARDENS, FL 33410**
 Telephone No. **561-684-1900** 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.

4 I request an additional 3-month extension of time until **NOVEMBER 17, 2014.**

5 For calendar year **2013**, or other tax year beginning _____, and ending _____.

6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

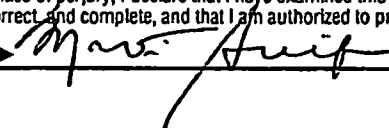
7 State in detail why you need the extension

ADDITIONAL TIME IS NECESSARY IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN.

8a 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.	8a	\$	100,000.
8b 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 and any amount paid previously with Form 8868.	8b	\$	110,000.
8c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **CPA**

P00029736

Date **8/4/14**

Form 8868 (Rev. 1-2014)