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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. By law, the IRS cannot redact the information on the form.

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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 IRVING & ARLINE GORDON MEMORIAL FOUNDATION		<b>A Employer identification number</b>  30-6218949	
Number and street (or P O box number if mail is not delivered to street address) 415 MAIN ST APT 3C		<b>B Telephone number</b> (see instructions)  (973) 727-4200	
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10044		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>	
<b>G</b> Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		<b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
<b>H</b> 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		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) <b>\$</b> 679,167		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
<b>J</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions) )		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	<b>1</b> Contributions, gifts, grants, etc , received (attach schedule)				
	<b>2</b> Check <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	<b>3</b> Interest on savings and temporary cash investments	39	39		
	<b>4</b> Dividends and interest from securities. . . . .	20,296	20,296		
	<b>5a</b> Gross rents . . . . .				
	<b>b</b> Net rental income or (loss) _____				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10	28,804			
	<b>b</b> Gross sales price for all assets on line 6a 232,623				
	<b>7</b> Capital gain net income (from Part IV , line 2) . . . .		28,804		
	<b>8</b> Net short-term capital gain . . . . .				
	<b>9</b> Income modifications . . . . .				
	<b>10a</b> Gross sales less returns and allowances				
	<b>b</b> Less Cost of goods sold . . . . .				
Operating and Administrative Expenses	<b>c</b> Gross profit or (loss) (attach schedule) . . . . .				
	<b>11</b> Other income (attach schedule) . . . . .				
	<b>12 Total.</b> Add lines 1 through 11 . . . . .	49,139	49,139		
	<b>13</b> Compensation of officers, directors, trustees, etc	12,000	3,000		9,000
	<b>14</b> Other employee salaries and wages . . . . .				
	<b>15</b> Pension plans, employee benefits . . . . .				
	<b>16a</b> Legal fees (attach schedule) . . . . .				
	<b>b</b> Accounting fees (attach schedule) . . . . .	2,300	1,610		690
	<b>c</b> Other professional fees (attach schedule) . . . . .				
	<b>17</b> Interest . . . . .				
	<b>18</b> Taxes (attach schedule) (see instructions)	2,773	86		0
	<b>19</b> Depreciation (attach schedule) and depletion . . . .				
	<b>20</b> Occupancy . . . . .				
	<b>21</b> Travel, conferences, and meetings . . . . .				
	<b>22</b> Printing and publications . . . . .				
	<b>23</b> Other expenses (attach schedule) . . . . .	1,287	80		0
	<b>24 Total operating and administrative expenses.</b>				
	Add lines 13 through 23 . . . . .	18,360	4,776		9,690
	<b>25</b> Contributions, gifts, grants paid . . . . .	25,053			25,053
	<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	43,413	4,776		34,743
	<b>27</b> Subtract line 26 from line 12				
	<b>a Excess of revenue over expenses and disbursements</b>	5,726			
	<b>b Net investment income</b> (if negative, enter -0-)		44,363		
	<b>c Adjusted net income</b> (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 . . . . .	25,253	24,121	24,121
	2	Savings and temporary cash investments . . . . .			
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable . . . . .			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use . . . . .			
	9	Prepaid expenses and deferred charges . . . . .			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule) . . . . .			
	c	Investments—corporate bonds (attach schedule). . . . .			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans . . . . .			
	13	Investments—other (attach schedule) . . . . .	550,822	545,511	655,046
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	576,075	569,632	679,167	
Liabilities	17	Accounts payable and accrued expenses . . . . .			
	18	Grants payable . . . . .			
	19	Deferred revenue . . . . .			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule) . . . . .			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22) . . . . .	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input 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 . . . . .	576,075	569,632	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	0	0	
	30	Total net assets or fund balances (see page 17 of the instructions) . . . . .	576,075	569,632	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions) . . . . .	576,075	569,632	

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	576,075
2	Enter amount from Part I, line 27a . . . . .	2	5,726
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3 . . . . .	4	581,801
5	Decreases not included in line 2 (itemize) ▶ _____	5	12,169
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	569,632

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 )
1 a	STIFEL - SEE ATTACHMENT	P	2013-01-22	2013-04-26
b	STIFEL - SEE ATTACHMENT	P	2012-03-12	2013-03-07
c	STIFEL - SEE ATTACHMENT	P	2012-04-03	2013-05-28
d	STIFEL - SEE ATTACHMENT	P	2010-12-01	2013-09-09
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 22,666		25,601	-2,935
b 28,104		26,606	1,498
c 22,335		28,105	-5,770
d 159,518		123,507	36,011
e			

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			-2,935
b			1,498
c			-5,770
d			36,011
e			

2	Capital gain net income or (net capital loss)	<div>If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</div>	2	28,804
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) <div>If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8</div>		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	39,735	660,380	0 060170
2011	23,003	673,540	0 034152
2010	22,000	744,138	0 029564
2009			
2008			

2	Total of line 1, column (d).	2	0 123886
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 041295
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	653,097
5	Multiply line 4 by line 3.	5	26,970
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	444
7	Add lines 5 and 6.	7	27,414
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	34,743

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	1	444
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2. . . . .	3	444
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	444
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	720
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	720
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9	
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10	276
11	Enter the amount of line 10 to be <b>Credited to 2014 estimated tax</b> 276 <b>Refunded</b> . . . . .	11	0

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . .	1b		No
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
c	Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ 0. (2) On foundation managers <input type="checkbox"/> \$ _____ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . .	2		No
	<i>If "Yes," attach a detailed description of the activities.</i>			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> . . . . .	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	4a		No
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . .	5		No
	<i>If "Yes," attach the statement required by General Instruction T.</i>			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions): <input checked="" type="checkbox"/> NY, <input type="checkbox"/> FL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i> . . . . .	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> 	10	Yes	

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of ANDREW AND NANCY GORDON TRUSTEE Telephone no (973) 727-4200 Located at 415 MAIN ST STE 3C NEW YORK NY ZIP+4 10044			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?		Yes	No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?		Yes	No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?		Yes	No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?		Yes	No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?		Yes	No
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).		Yes	No
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		
Organizations relying on a current notice regarding disaster assistance check here.				
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		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?		Yes	No
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		
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?		Yes	No
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).	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))?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 5a(1)–(5), did <b>any</b> 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?		<input type="checkbox"/> Yes	<input type="checkbox"/> 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?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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
ANDREW GORDON	TRUSTEE	0	0	0
415 MAIN ST STE 3C	5 00			
NEW YORK, NY 10044				
NANCY GORDON	TRUSTEE	12,000	0	0
415 MAIN ST STE 3C	5 00			
NEW YORK, NY 10044				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				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
NONE		
Total number of others receiving over \$50,000 for professional services. . . . .		0

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	0
Total. Add lines 1 through 3. . . . .	0



Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities. . . . .	1a	628,260
b	Average of monthly cash balances. . . . .	1b	34,783
c	Fair market value of all other assets (see instructions). . . . .	1c	0
d	Total (add lines 1a, b, and c). . . . .	1d	663,043
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	663,043
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	4	9,946
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	653,097
6	Minimum investment return. Enter 5% of line 5. . . . .	6	32,655

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	32,655
2a	Tax on investment income for 2013 from Part VI, line 5. . . . .	2a	444
b	Income tax for 2013 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	444
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	32,211
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	0
5	Add lines 3 and 4. . . . .	5	32,211
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	32,211

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	34,743
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	34,743
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	444
6	Adjusted qualifying distributions. Subtract line 5 from line 4. . . . .	6	34,299
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				32,211
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				3,956
f Total of lines 3a through e.	3,956			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 34,743				
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.				32,211
e Remaining amount distributed out of corpus	2,532			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	6,488			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions.		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions.			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions).	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a.	6,488			
10 Analysis of line 9				
a Excess from 2009.				
b Excess from 2010.				
c Excess from 2011.				
d Excess from 2012.				3,956
e Excess from 2013.				2,532

## Part XIV

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

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

**a** "Assets" alternative test—enter

**(1)** Value of all assets . . . . .

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

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

**c** "Support" alternative test—enter

**(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .

**(2)** Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .

**(3)** Largest amount of support from an exempt organization

**(4)** Gross investment income

## Part XV

**1**

See Additional Data Table

• List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

## 2

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

**a** The name, address, and telephone number of the person to whom applications should be addressed

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

**c** Any submission deadlines

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

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

Form **990-PF** (2013)

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)



**Form 990PF Part XV Line 1a - List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000).**

ANDREW GORDON
NANCY GORDON

## TY 2013 Accounting Fees Schedule

**Name:** IRVING & ARLINE GORDON MEMORIAL FOUNDATION

**EIN:** 30-6218949

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,300	1,610		690



**TY 2013 All Other Program  
Related Investments Schedule**

**Name:** IRVING & ARLINE GORDON MEMORIAL FOUNDATION  
**EIN:** 30-6218949

Category	Amount
N/A	0

## TY 2013 Investments - Other Schedule

**Name:** IRVING & ARLINE GORDON MEMORIAL FOUNDATION

**EIN:** 30-6218949

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
STIFEL NICOLAUS EQUITIES	AT COST	377,706	458,594
INVESTMENT IN PUBLICLY TRADED PARTNERSHIPS	AT COST	167,805	196,452

TY 2013 Other Decreases Schedule

**Name:** IRVING & ARLINE GORDON MEMORIAL FOUNDATION

**EIN:** 30-6218949

Description	Amount
PRIOR PERIOD ADJUSTMENT	12,169

## TY 2013 Other Expenses Schedule

**Name:** IRVING & ARLINE GORDON MEMORIAL FOUNDATION

**EIN:** 30-6218949

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NON-DEDUCTIBLE EXPENSES	1,207	0		0
INVESTMENT EXPENSE FROM K-1S	80	80		0

## TY 2013 Substantial Contributors Schedule

**Name:** IRVING & ARLINE GORDON MEMORIAL FOUNDATION

**EIN:** 30-6218949

Name	Address
ESTATE OF ARLINE H GORDON	C/O STEVE SCJARRETTA 2799 NW BOCA RATON BLVD STE 203 BOCA RATON, FL 33431

**TY 2013 Taxes Schedule****Name:** IRVING & ARLINE GORDON MEMORIAL FOUNDATION**EIN:** 30-6218949

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX PAID	86	86		0
FEDERAL TAXES	2,687	0		0

# STIFEL

ONE FINANCIAL PLAZA  
501 NORTH BROADWAY  
ST. LOUIS, MO 63102

THE IRVING & ARLINE GORDON  
MEMORIAL FOUNDATION

## 2013 CONSOLIDATED FORM 1099 CORRECTED AS OF 02/21/14

### PAYER INFORMATION:

STIFEL, NICOLAUS & COMPANY, INCORPORATED  
FEDERAL ID NO: 43-0538770  
F.A. ACCOUNT  
LA03 -7543  
TAXPAYER ID: 8949

### 1099-B DETAIL INFORMATION

The following detail is being provided for your information only and will not be furnished to the IRS.

#### SALES PRICE LESS COMMISSIONS AND OPTION PREMIUMS

Gross Proceeds SHORT-TERM transactions with cost basis reported to the IRS - Report on Form 8949, Part I, with Box A checked

DESCRIPTION	QUANTITY	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	WASH SALE (LOSS) DISALLOWED	GAIN/(LOSS)	ACTIVITY
DOUBLELINE INCM SLTNS FD CUSIP/SEC NO: 258622109 LYONDELLIBASELL N Y CL A	500.00	04/25/13	09/09/13	\$10,094.82	\$12,500.00		(\$2,405.18)	Sale

STIFEL

ONE FINANCIAL PLAZA  
501 NORTH BROADWAY  
ST. LOUIS, MO 63102THE IRVING & ARLINE GORDON  
MEMORIAL FOUNDATION2013 CONSOLIDATED FORM 1099  
CORRECTED AS OF 02/21/14

## PAYER INFORMATION:

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LA03 7543  
TAXPAYER ID: 8949

## 1099-B DETAIL INFORMATION (CONTINUED)

The following detail is being provided for your information only and will not be furnished to the IRS.

## SALES PRICE LESS COMMISSIONS AND OPTION PREMIUMS (CONTINUED)

Gross Proceeds SHORT-TERM transactions with cost basis reported  
to the IRS - Report on Form 8949, Part I, with Box A checked  
(continued)

DESCRIPTION	QUANTITY	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	WASH SALE (LOSS) DISALLOWED	GAIN/(LOSS)	ACTIVITY
CUSIP/SEC NO. N53745100	208.00	01/22/13	04/26/13	\$12,571.36	\$13,101.49		(\$530.13)	Sale
Total Gross Proceeds SHORT-TERM transactions with cost basis reported to the IRS	708.00			\$22,666.18	\$25,601.49	\$0.00	(\$2,935.31)	

Gross Proceeds SHORT-TERM transactions with cost basis NOT  
reported to the IRS - Report on Form 8949, Part I, with Box B  
checked

DESCRIPTION	QUANTITY	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	WASH SALE (LOSS) DISALLOWED	GAIN/(LOSS)	ACTIVITY
EAGLE ROCK ENERGY LP CUSIP/SEC NO: 26985R104	600.00 1,000.00 1,400.00	03/12/12 03/12/12 03/12/12	03/07/13 03/07/13 03/07/13	\$5,680.87 \$9,425.09 \$12,997.83	\$6,498.31 \$10,830.54 \$15,162.75		(\$817.44) (\$1,405.45) (\$2,164.92)	Sale Sale Sale
CUSIP/SEC NO 26985R104 TOTAL:	3,000.00			\$28,103.79	\$32,491.60	\$0.00	(\$4,387.81)	
Total Gross Proceeds SHORT-TERM transactions with cost basis NOT reported to the IRS	3,000.00			\$28,103.79	\$32,491.60	\$0.00	(\$4,387.81)	

32,492.00 +  
Basis Adj 5,886.00 -  
-----  
Total basis 26,606.00 \*



STIFEL

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## 1099-B DETAIL INFORMATION (CONTINUED)

The following detail is being provided for your information only and will not be furnished to the IRS.

## SALES PRICE LESS COMMISSIONS AND OPTION PREMIUMS (CONTINUED)

Gross Proceeds LONG-TERM transactions with cost basis reported to the IRS - Report on Form 8949, Part II, with Box D checked

DESCRIPTION	QUANTITY ACQUIRED	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	WASH SALE (LOSS) DISALLOWED	GAIN/(LOSS)	ACTIVITY
BANCO SANTANDER BRASIL CUSIP/SEC NO: 05967A107	3,000.00	04/03/12	05/28/13	\$22,334.90	\$28,104.70		(\$5,769.80)	Sale
Total Gross Proceeds LONG-TERM transactions with cost basis reported to the IRS	3,000.00			\$22,334.90	\$28,104.70	\$0.00	(\$5,769.80)	

Gross Proceeds LONG-TERM transactions with cost basis NOT reported to the IRS - Report on Form 8949, Part II, with Box E checked

DESCRIPTION	QUANTITY ACQUIRED	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	WASH SALE (LOSS) DISALLOWED	GAIN/(LOSS)	ACTIVITY
AT&T INC CUSIP/SEC NO. 00206R102	1,000.00 500.00	12/01/10 12/01/10	02/12/13 09/09/13	\$34,984.29 \$16,409.76	\$28,476.37 \$14,238.18		\$6,507.92 \$2,171.58	Sale Sale
CUSIP/SEC NO 00206R102 TOTAL:	1,500.00			\$51,394.05	\$42,714.55	\$0.00	\$8,679.50	
CHESAPEAKE GRANITE WA TR CUSIP/SEC NO: 165185109	500.00 920.00	11/30/11 11/30/11	03/21/13 03/21/13	\$6,869.84 \$12,555.71	\$8,150.83 \$14,997.54		(\$1,280.99) (\$2,441.83)	Sale Sale
CUSIP/SEC NO 165185109 TOTAL:	1,420.00			\$19,425.55	\$23,148.37	\$0.00	(\$3,722.82)	
HEXCEL CORP NEW CUSIP/SEC NO: 428291108	400.00 364.00	Various 11/11/10	01/22/13 05/28/13	\$10,907.75 \$12,559.33	\$6,869.67 \$6,098.78		\$4,038.08 \$6,460.55	Sale Sale
CUSIP/SEC NO 428291108 TOTAL:	764.00			\$23,467.08	\$12,968.45	\$0.00	\$10,498.63	

## STIFEL

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## PAYER INFORMATION:

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FEDERAL ID NO: 43-0538770  
F.A. ACCOUNT  
LA03 7543  
TAXPAYER ID: 8949

## 1099-B DETAIL INFORMATION (CONTINUED)

The following detail is being provided for your information only and will not be furnished to the IRS.

## SALES PRICE LESS COMMISSIONS AND OPTION PREMIUMS (CONTINUED)

Gross Proceeds LONG-TERM transactions with cost basis NOT reported to the IRS - Report on Form 8949, Part II, with Box E checked (continued)

DESCRIPTION	QUANTITY	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	WASH		GAIN/(LOSS)	ACTIVITY
						SALE (LOSS)	DISALLOWED		
ING INFRASTR INDL & MATLS									
CUSIP/SEC NO: 45685U100	1,250.00	01/26/10	03/07/13	\$21,580.50	\$22,394.21			(\$813.71)	Sale
LINN ENERGY LLC UNIT									
CUSIP/SEC NO: 536020100	395.00	08/23/10	07/05/13	\$8,655.59	\$8,594.96			\$60.63	Sale
VERIZON COMMS INC									
CUSIP/SEC NO: 92343V104	400.00	12/01/09	01/22/13	\$16,908.65	\$12,332.71			\$4,675.94	Sale
	400.00	12/01/09	09/09/13	\$18,086.68	\$12,332.71			\$5,853.97	Sale
CUSIP/SEC NO 92343V104 TOTAL:	800.00			\$34,995.33	\$24,465.42	\$0.00		\$10,529.91	

Total Gross Proceeds LONG-TERM  
transactions with cost basis NOT reported  
to the IRS

\$159,518.10 \$134,285.96 \$0.00 \$25,232.14

## TOTAL SALES PRICE LESS COMMISSIONS AND OPTION PREMIUMS

\$232,622.97

134,286.00 +

Basis Adj 7,910.00 -

Basis Adj 2,869.00 -

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Total Basis 123,507.00 \*

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**Irving & Arline Gordon Memorial Foundation**  
**Contribution Summary**  
**12/31/2013**

<u>Organization</u>	<u>Paid</u>	<u>Total to Organization</u>	<u>Address</u>
ACLU Foundation	3/21/2013	500	125 Broad St., 18th Fl., New York, NY 10004
American Alliance of Museums	5/1/2013	90	1575 Eye Street NW Suite 400, Washington DC 20005
American Friends of the Israel Museum	3/21/2013	500	500 Fifth Ave Suite 2540, New York, NY 10110-2599
American Jewish Committee	6/19/2013	1,250	1900 NW Corporate Blvd Ste 210W, Boca Raton FL 33431
American Jewish Historical Society	11/10/2013	250	15 West 16th St., New York, NY 10011
American Museum of Natural History	4/18/2013	450	Central Park West at 79th St, New York, NY 10024
Appalachian Mountain Club	2/10/2013	194	5 Joy Street, Boston, MA 02108
Archaeological Conservancy	11/10/2013	1,000	5301 Central Avenue NE, Suite 902, Albuquerque, NM 87108
Birthing Foundation	11/10/2013	1,000	33 East 33rd Street, 7th floor, New York NY 10016
Center for Jewish History	6/30/2013	500	15 West 16th Street, New York NY 10011
Central Park Conservancy	3/28/2013	750	14 East 60th Street, New York, NY 10022
Electronic Frontier Foundation	11/10/2013	250	454 Shotwell St., San Francisco, CA 94110
Film Society of Lincoln Center	9/7/2013	650	70 Lincoln Center Plaza, New York, NY 10023
Food Bank for New York City	5/2/2013	500	39 Broadway, New York, NY 10006
Frick Collection	9/7/2013	515	1 East 70th Street, New York, NY 10021
Friends of the Highline	4/4/2013	150	The Diller – von Furstenberg Building, 820 Washington Street - New York
Greenpeace Fund	6/30/2013	250	702 H Street, NW, Washington, DC, 20001
Guggenheim Museum	11/10/2013	125	575 Broadway, New York, NY 10012
Jewish Genealogy	11/10/2013	250	36 Battery Place, New York, NY 10280
Jewish Museum	11/17/2013	920	1109 5th Ave. New York, NY 10128
Kiva	11/17/2013	500	875 Howard St Ste #340, San Francisco, CA 94103
Land Conservancy of New Jersey	11/17/2013	1,000	19 Boonton Ave., NJ 07005
Leukemia & Lymphoma Society	11/17/2013	1,500	1311 Mamaroneck Avenue, White Plains, NY 10605
Malama Na Honu	12/8/2013	500	91-1012 Kaipalaoa St., Apt 5506, Haleiwa, HI 96712
Metropolitan Museum of Art	cc6/10/13	466	1000 5th Ave. New York, NY 10028
Metropolitan Opera Guild	3/1/2013	150	70 Lincoln Center Plaza, 6th Floor, New York, NY 10023-6593
Morgan Museum	2/28/2013	235	225 Madison Avenue at 36th Street, New York, NY 10016
Municipal Arts Society	5/5/2013	45	488 Madison Avenue, Suite 1900, New York, NY 10022

Museum of Modern Art	3/20/2013	276	11 W 53 St., New York, NY 10019
Museum of the Moving Image	9/7/2013	201	3601 35th Ave., Astoria, NY 11106
National Kidney Foundation	11/17/2013	1,000	30 East 33rd Street, New York, NY 10016
National Parkinsons Foundation	5/1/2013	1,000	1501 NW 9th Avenue/ Bob Hope RoadMiami, FL 33136-1494
New York Historical Society	12/22/2013	110	170 Central Parkway, New York, NY 10024
New York Public Library	12/22/2013	500	33 E Broadway, New York, NY 10002
New York Transit Museum	5/5/2013	50	Boerum Pl, Brooklyn, NY 11201
NORML Foundation	12/8/2013	500	1600 K St. NW, Ste 501, Washington DC 20006
Riverhead Foundation for Marine Research	12/8/2013	1,000	467 E. Main Street, Riverhead, NY 11901
Roosevelt Island Historical Society	12/31/2013	500	527 Main Street, New York, NY 10044
Save the Manatees	12/22/2013	750	500 N. Matland Ave., Ste. 210, Matland, FL 32751
Save the Turtles, Inc.	12/22/2013	500	4419 West Tradewinds Ave., Ft. Lauderdale, FL 33308
Shakespeare Society, The	12/22/2013	310	191 Seventh Ave., Suite 2S, New York, NY 10011
Tenement Museum	12/8/2013	1,500	91 Orchard St., New York, NY 10002
Thirteen (PBS station)	4/1/2013	226	825 Eighth Avenue, New York, NY 10019
Vera Institute of Justice	12/27/2013	1,000	233 Broadway, 12th Floor, New York, NY 10279-1299
Wildlife Conservation Society	3/30/2013	150	2300 Southern Boulevard, Bronx, NY 10460
Women in Need	12/27/2013	1,000	115 West 31st St., 7th Fl., New York, NY 10001
		<u>25,063</u>	