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 , 2013, and ending , 20

Name of foundation: FRIEDLAND FAMILY FOUNDATION

A Employer identification number: 36-3354408

Number and street (or P O box number if mail is not delivered to street address): 9959 ROCKBROOK ROAD

Room/suite:

B Telephone number (see instructions): (402) 339-9100

City or town, state or province, country, and ZIP or foreign postal code: OMAHA, NE 68124

C If exemption application is pending, check here ▶ [ ]

G Check all that apply: [ ] Initial return [ ] Initial return of a former public charity [ ] Final return [ ] Amended return [X] Address change [ ] Name change

D 1 Foreign organizations, check here ▶ [ ]

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

H Check type of organization: [X] Section 501(c)(3) exempt private foundation [ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶ $ 3,052,213.

J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) *(Part I, column (d) must be on cash basis)*

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ [ ]

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ [ ] if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	1.	1.		ATCH 1
	4	Dividends and interest from securities	97,651.	97,651.		ATCH 2
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	6,463.			
	b	Gross sales price for all assets on line 6a 260,839.				
	7	Capital gain net income (from Part IV, line 2)		6,463.		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) ATCH 3	161.	161.		
	12	**Total.** Add lines 1 through 11	104,276.	104,276.		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule) ATCH 4	393.	393.		
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) ATCH 5	438.	438.		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule) ATCH 6	606.	606.		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1,437.	1,437.		
	25	Contributions, gifts, grants paid	240,575.			240,575.
	26	**Total expenses and disbursements** Add lines 24 and 25	242,012.	1,437.	0	240,575.
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-137,736.			
	b	**Net investment income** (if negative, enter -0-)		102,839.		
	c	**Adjusted net income** (if negative, enter -0-)				

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

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	2,391.	1,875.	1,875.
	2	Savings and temporary cash investments	20,912.	23,022.	23,022.
	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			
	10 a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) ATCH 7	192,581.	192,581.	470,076.
	c	Investments - corporate bonds (attach schedule) ATCH 8	750,264.	598,203.	599,367.
	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule) ATCH 9	1,575,167.	1,587,898.	1,957,276.
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶ ATCH 10)	597.	597.	597.
	16	**Total assets** (to be completed by all filers - see the instructions Also, see page 1, item I)	2,541,912.	2,404,176.	3,052,213.
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 ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, ▶ ☒ check here and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	2,541,912.	2,404,176.	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	2,541,912.	2,404,176.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	2,541,912.	2,404,176.	

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	2,541,912.
2	Enter amount from Part I, line 27a	2	-137,736.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	2,404,176.
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,404,176.

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	6,463.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	0

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	233,369.	2,760,154.	0.084549
2011	156,200.	2,795,038.	0.055885
2010	154,375.	2,571,643.	0.060030
2009	157,525.	2,290,866.	0.068762
2008	84,139.	2,235,075.	0.037645

2	**Total** of line 1, column (d)	2	0.306871
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	0.061374
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	2,891,620.
5	Multiply line 4 by line 3	5	177,470.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,028.
7	Add lines 5 and 6	7	178,498.
8	Enter qualifying distributions from Part XII, line 4	8	240,575.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ [ ] and enter "N/A" on line 1. Date of ruling or determination letter ______ (attach copy of letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	1,028.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	1,028.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	1,028.
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013 — 6a: 1,994.		
b	Exempt foreign organizations - tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d	7	1,994.
8	Enter any **penalty** for underpayment of estimated tax. Check here [X] if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	966.
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 966. **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ ______ (2) On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes* ATCH 11	3	X	
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		X
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NE,			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation.*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

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

		Line	Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ TED FRIEDLAND Telephone no ▶ 402-339-9100

Located at ▶ 9959 ROCKBROOK ROAD OMAHA, NE ZIP+4 ▶ 68124

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

		Line	Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶			

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

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

		Line	Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

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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)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

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

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

If "Yes" to 6b, file Form 8870

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

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATCH 12		0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
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 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3 ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes		
a	Average monthly fair market value of securities	1a	2,930,717.
b	Average of monthly cash balances	1b	4,938.
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	2,935,655.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,935,655.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	44,035.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,891,620.
6	**Minimum investment return.** Enter 5% of line 5	6	144,581.

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	144,581.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,028.		
b	Income tax for 2013 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	1,028.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	143,553.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	143,553.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	143,553.

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	240,575.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	240,575.
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	1,028.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	239,547.

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				143,553.
2	Undistributed income, if any, as of the end of 2013				
a	Enter amount for 2012 only				
b	Total for prior years 20 11 ,20 10 ,20 09				
3	Excess distributions carryover, if any, to 2013				
a	From 2008				
b	From 2009 45,490.				
c	From 2010 28,083.				
d	From 2011 19,378.				
e	From 2012 97,773.				
f	Total of lines 3a through e	190,724.			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 240,575.				
a	Applied to 2012, but not more than line 2a				
b	Applied to undistributed income of prior years (Election required - see instructions)				
c	Treated as distributions out of corpus (Election required - see instructions)				
d	Applied to 2013 distributable amount				143,553.
e	Remaining amount distributed out of corpus	97,022.			
5	Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6	**Enter the net total of each column as indicated below:**				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	287,746.			
b	Prior years' undistributed income Subtract line 4b from line 2b				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d	Subtract line 6c from line 6b Taxable amount - see instructions				
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions				
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	287,746.			
10	Analysis of line 9				
a	Excess from 2009 45,490.				
b	Excess from 2010 28,083.				
c	Excess from 2011 19,378.				
d	Excess from 2012 97,773.				
e	Excess from 2013 97,022.				

Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test- enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see instructions.)**

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

ATTACHMENT 13

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 ▶ [X] 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

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*				
ATCH 14				
Total . . . . ▶ **3a**				240,575.
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	1.	
4 Dividends and interest from securities			14	97,651.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	161.	
8 Gain or (loss) from sales of assets other than inventory			18	6,463.	
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)				104,276.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . . 13 104,276.

(See worksheet in line 13 instructions to verify calculations)

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

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

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

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

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

Edward C. F[illegible] | 5/14/14 | V.P., Secretary & Treasurer

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
W R SAMSON	W. Reed Samson			P00056221
Firm's name ▶ LUTZ & CO, PC			Firm's EIN ▶ 47-0625816	
Firm's address ▶ 13616 CALIFORNIA ST, STE 300 OMAHA, NE 68154-5336			Phone no 402-496-8800	

Form **990-PF** (2013)

JSA
3E1493 1 000

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					12,731.	
		CONSTELLATION BRANDS INC SR NT					10/05/2011	09/25/2013
78,744.		70,082.					8,662.	
		GENERAL MOTORS ACCEPTANCE CORP					02/17/2011	01/15/2013
70,000.		70,000.						
		M&T BANK CORPORATION					08/17/2012	08/27/2013
14,999.		15,012.					-13.	
		NUVEEN FLOATING RATE INCOME FD					02/22/2007	08/26/2013
84,365.		99,282.					-14,917.	
TOTAL GAIN(LOSS)							6,463.	

REVISED BYLAWS

OF

FRIEDLAND FAMILY FOUNDATION

ARTICLE I. BOARD OF TRUSTEES

Section 1. General Powers. The affairs of the corporation shall be managed under the direction of its Board of Trustees. The Board of Trustees shall be the board of directors of the corporation required by the Nebraska Nonprofit Corporation Act (the "Act"), and the Trustees shall be the directors of the corporation for purposes of the Act.

Section 2. Number, Tenure, and Qualifications. The number of Trustees of the corporation shall be five (5). David L. Friedland and Nancy Friedland shall serve as Trustees of the corporation until their respective deaths, resignations, or removal in accordance with the Articles of Incorporation of the corporation and these bylaws. Trustees other than David L. Friedland and Nancy Friedland shall be elected by the Board of Trustees at each annual meeting of the Board of Trustees and shall hold office until the next annual meeting of the Board of Trustees. Despite the expiration of the term of office of a Trustee, he or she shall continue to serve until the election of his or her successor or until there is a decrease in the number of authorized Trustees. Trustees may be elected for successive terms. A decrease in the number of Trustees does not shorten an incumbent Trustee's term. Trustees must be individuals but need not be residents of Nebraska.

Section 3. Resignation. A Trustee may resign at any time by delivering written notice of his or her resignation to the Board of Trustees or to the President or Secretary. The resignation of a Trustee is effective when the notice is effective under the Act unless the notice specifies a later effective date. If a resignation is made effective at a later date, the Board of Trustees may fill the pending vacancy before the effective date if the Board of Trustees provides that the successor Trustee does not take office until the effective date.

Section 4. Removal. A Trustee may be removed from office without cause by the vote of two-thirds of the Trustees then in office.

Section 5. Vacancies. If a vacancy occurs on the Board of Trustees, including a vacancy resulting from an increase in the number of Trustees, the Board of Trustees may fill the vacancy. If the Trustees remaining in office constitute fewer than a quorum of the Board of Trustees, such remaining Trustees may fill the vacancy by the affirmative vote of a majority of all the Trustees remaining in office. The term of a Trustee elected to fill a vacancy expires at the end of the unexpired term that such Trustee is filling.

Section 6. Annual Meeting. An annual meeting of the Board of Trustees shall be held on the second Monday in the month of February in each year, beginning with the year 2001, at such time and place, either in or outside of Nebraska, as may be determined by the Board of Trustees or the President, for the purposes of (i) electing officers of the corporation and those Trustees of the corporation who are to be elected annually and (ii) transacting such other business as properly may come before the meeting. If the election of Trustees is not held at such annual meeting of Trustees, or at any adjournment of such meeting, then the Board of Trustees shall cause such election to be held as soon as practicable at a special meeting of the Board of Trustees.

Section 7. Regular Meetings. The Board of Trustees may provide, by resolution, the time and place, either in or outside of Nebraska, for the holding of regular meetings without notice other than such resolution.

Section 8. Special Meetings. Special meetings of the Board of Trustees may be called by the President or any two Trustees. The person or persons calling a special meeting of the Board of Trustees may designate any place, either in or outside of Nebraska, as the place for such special meeting. If no such designation is made, then the place for the special meeting shall be the registered office of the corporation in Nebraska.

Section 9. Notice of Meeting; Waiver. Notice of the date, time, and place of an annual or a special meeting of the Board of Trustees shall be given to each Trustee by or at the direction of the person or persons calling such annual or special meeting at least two days prior to such annual or special meeting. Notice of an annual or special meeting may be communicated in any manner permitted by the Act; however, if mailed, notice shall be given at least five days prior to such annual or special meeting. Notice shall be effective as provided in the Act. A Trustee may waive notice of any meeting, either before or after such meeting, or any other notice required by the Act or these bylaws; such waiver shall be in writing, signed by the Trustee entitled to the notice, and filed with the minutes of the meeting or other corporate records. The attendance of a Trustee at or the participation of a Trustee in a meeting waives any required notice of such meeting unless the Trustee, upon arriving at the meeting or prior to the vote on a matter not noticed in conformity with the Act or these bylaws, objects to lack of notice and does not thereafter vote for or assent to the action to which objection is made. Neither the business to be transacted at, nor the purpose of, any meeting of the Board of Trustees need be specified in the notice or waiver of notice of such meeting.

Section 10. Quorum. A majority of the Trustees in office immediately before a meeting begins (but in no event fewer than two Trustees) shall constitute a quorum for the transaction of business at any meeting of the Board of Trustees. If less than such majority is present at a meeting, then a majority of the Trustees present may adjourn the meeting from time to time without further notice until a quorum is present.

Section 11. Manner of Acting. If a quorum is present when a vote is taken, then the affirmative vote of a majority of the Trustees present at a meeting of the Board of Trustees shall be the act of the Board of Trustees.

Section 12. Attendance by Means of Communication. Members of the Board of Trustees may participate in a meeting of the Board of Trustees or conduct the meeting through the use of any means of communication by which all Trustees participating in the meeting may simultaneously hear each other during the meeting. A Trustee participating in a meeting of the Board of Trustees by such means is deemed to be present in person at such meeting.

Section 13. Informal Action by Trustees. Any action required or permitted by the Act to be taken at any meeting of the Board of Trustees may be taken without a meeting if the action is taken by all members of the Board of Trustees. The action must be evidenced by one or more written consents describing the action taken, signed by each Trustee, and included in the minutes filed with the corporate records reflecting the action taken. Action taken under this bylaw is effective when the last Trustee signs the consent unless the consent specifies a different effective time. A consent signed under this bylaw has the effect of a meeting vote and may be described as such in any document.

Section 14. Committees. The Board of Trustees may create one or more committees of the Board of Trustees and appoint members of the Board of Trustees to serve on them. Each committee shall have as its members two or more Trustees who shall serve at the pleasure of the Board of Trustees. The creation of a committee of the Board of Trustees and appointment of members of such committee must be approved by the greater of (a) a majority of the Trustees in office when the action is taken or (b) the number of Trustees required to take action under these bylaws. The provisions of Sections 7 through 13 of this Article I also shall apply to committees of the Board of Trustees and their members. Unless prohibited by the Act, each committee of the Board of Trustees may exercise the authority of the Board of Trustees to the extent specified by the Board of Trustees.

Section 15. No Loans or Guaranties. The corporation shall not lend money to or guaranty the obligations of any Trustee of the corporation.

Section 16. Compensation. By resolution of the Board of Trustees, the Trustees may be paid their reasonable expenses, if any, of attendance at each meeting of the Board of Trustees or of a committee of the Board of Trustees and reasonable compensation for services actually rendered to the corporation as a Trustee or in any other capacity, which services are reasonable and necessary to the carrying out of the corporation's purposes.

ARTICLE II. OFFICERS

Section 1. Officers. The officers of the corporation shall consist of a President, one or more Vice Presidents (the number thereof to be determined by the Board of Trustees), a Secretary, and a Treasurer. The Board of Trustees also may appoint such other officers and assistant officers as the Board of Trustees may deem necessary. Any two or more offices may be held by the same person. The Board of Trustees in its discretion may appoint from its members a Chairman of the Board of Trustees who shall have such duties as may be assigned to him or her from time to time by the Board of Trustees.

Section 2. Appointment and Term of Office. The Board of Trustees shall appoint the required officers of the corporation at the annual meeting of the Board of Trustees. If the appointment of such officers is not made at such meeting, then such appointment shall be made as soon thereafter as may be convenient. The Board of Trustees may appoint other officers and assistant officers at any time. Each officer shall hold office until the next annual meeting of the Board of Trustees and until his or her successor shall have been appointed and qualified or until his or her earlier resignation or removal.

Section 3. Removal. The Board of Trustees may remove any officer of the corporation at any time with or without cause, but such removal shall not affect the officer's contract rights, if any, with the corporation.

Section 4. Resignation. An officer may resign at any time by delivering notice of his or her resignation to the corporation. An officer's resignation shall be effective when the notice is effective under the Act unless the notice specifies a future effective date. If an officer's resignation is made effective at a future date and the corporation accepts the future effective date, then the Board of Trustees may fill the pending vacancy before such effective date if the Board of Trustees provides that the successor shall not take office until such effective date. An officer's resignation shall not affect the corporation's contract rights, if any, with the officer.

Section 5. Vacancies. A vacancy in an office for any reason may be filled by the Board of Trustees for the unexpired portion of the term of such office.

Section 6. President. Unless otherwise provided by the Board of Trustees, the President shall be the chief executive officer of the corporation and, subject to the direction of the Board of Trustees, generally shall supervise and manage the affairs of the corporation. The President shall, when present, preside at all meetings of the Board of Trustees unless such responsibility shall have been assigned otherwise by the Board of Trustees. The President may sign on behalf of the corporation any document or instrument which the Board of Trustees has authorized to be executed, unless such action has been expressly delegated by the Board of Trustees or by these bylaws to some other officer or agent of the corporation or is required by law to be done otherwise. The President may vote the shares of another corporation standing in the name of the corporation, except in cases where the Board of Trustees expressly provides otherwise. The President generally shall have all powers and perform all duties incident to the office of President and shall have such other powers and perform such other duties as the Board of Trustees may assign to him or her from time to time.

Section 7. Vice President. A Vice President shall assist the President in the administration of the corporation's affairs with respect to such matters and with such powers and duties as the President or the Board of Trustees may assign to him or her from time to time. Unless otherwise provided by the Board of Trustees, whenever the President is unable to serve or the office of President is vacant, the Vice President (or, if there is more than one Vice President, then the Vice Presidents in the order designated at the time of their appointment or, in the absence of any such designation, in the order of their appointment) shall perform the duties of the President and, when so acting, shall have all powers of the President

Section 8. The Secretary. The Secretary shall (a) prepare and keep minutes of meetings of the Board of Trustees, (b) give or cause to be given all notices in accordance with the provisions of these bylaws or as required by law, except that notices of special meetings of Trustees called by two Trustees may be given by such Trustees, (c) be custodian of the corporate records and the seal (if any) of the corporation, (d) authenticate records of the Corporation, (e) generally have all powers and perform all duties incident to the office of Secretary, and (f) have such other powers and perform such other duties as the President or the Board of Trustees may assign to him or her from time to time.

Section 9. The Treasurer. If required by the Board of Trustees, the Treasurer shall give a bond for the faithful discharge of his or her duties in such amount and with such sureties as the Board of Trustees shall specify. The Treasurer shall (a) have charge of and be responsible for all moneys and securities of the corporation, (b) receive and give receipts for moneys due and payable to the corporation from any source, (c) deposit all moneys of the corporation in the name of the corporation in such banks, trust companies, or other depositaries or accounts as shall be selected by or at the direction of the Board of Trustees, (d) keep or cause to be kept regular books of account for the corporation, (e) generally have all powers and perform all duties incident to the office of Treasurer, and (f) have such other powers and perform such other duties as the President or the Board of Trustees may assign to him or her from time to time.

Section 10. The Assistant Secretaries and Assistant Treasurers. In the absence of the Secretary or in the event of the Secretary's death, resignation, or inability or refusal to act, the Assistant Secretaries shall have the powers and perform the duties of the Secretary In the absence of the Treasurer or in the event of the Treasurer's death, resignation, or inability or refusal to act, the Assistant Treasurers shall perform the duties of the Treasurer. Assistant Secretaries and Assistant Treasurers generally shall have such powers and perform such duties as the Secretary or the Treasurer, respectively, the President, or the Board of Trustees may assign to them from time to time.

Section 11. Compensation. The compensation of the officers of the corporation shall be fixed from time to time by or at the direction of the Board of Trustees, and no officer shall be prevented from receiving a salary by reason of the fact that he or she also is a Trustee of the corporation. Such salaries shall be reasonable in light of the services actually rendered to the corporation by the respective officers.

Section 12. No Loans or Guaranties. The corporation shall not lend money to or guaranty the obligations of any officer of the corporation

ARTICLE III. AMENDMENTS

Except as otherwise provided by law, these bylaws may be amended, in a manner consistent with the Articles of Incorporation of the corporation and applicable law, by the Board of Trustees at any regular or special meeting of the Board of Trustees. The corporation shall provide notice of any meeting of the Board of Trustees at which an amendment of these bylaws is to be approved. Such notice shall comply with the Act and these bylaws, shall state that the purpose, or one of the purposes, of the meeting is to consider a proposed amendment of these bylaws, and shall contain or be accompanied by a copy or summary of the proposed amendment or state the general nature of the proposed amendment. To be effective, an amendment of these bylaws must be approved by a majority of the Trustees in office at the time the amendment is adopted; provided, that such majority must include David L. Friedland and Nancy Friedland at any time that such persons are serving as Trustees of the corporation

ATTACHMENT 1

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FIRST NATIONAL BANK OF OMAHA	1.	1.
TOTAL	1.	1.

ATTACHMENT 2

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
RBC DAIN RAUSCHER - DIVIDENDS	66,244.	66,244.
RBC DAIN RAUSCHER - INTEREST	31,484.	31,484.
RBC DAIN RAUSCHER-ACCRINTERST PURCHAS	-77.	-77.
TOTAL	97,651.	97,651.

ATTACHMENT 3

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
RBC DAIN RAUSCHER - NONTAXABLE DISTRIBS	161.	161.
TOTALS	161.	161.

ATTACHMENT 4

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
LEGAL FEES	393.	393.		
TOTALS	393.	393.		

ATTACHMENT 5

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAXES	438.	438.
TOTALS	438.	438.

ATTACHMENT 6

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
AMORTIZATION OF BOND PREMIUM	606.	606.
TOTALS	606.	606.

ATTACHMENT 7

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
RBC DAIN RAUSCHER - STOCKS	192,581.	470,076.
TOTALS	192,581.	470,076.

ATTACHMENT 8

FORM 990PF, PART II - CORPORATE BONDS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
RBC DAIN RAUSCHER - BONDS	598,203.	599,367.
TOTALS	598,203.	599,367.

ATTACHMENT 9

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
RBC DAIN RAUSCHER - MUTUAL FUN	1,587,898.	1,957,276.
TOTALS	1,587,898.	1,957,276.

ATTACHMENT 10

FORM 990PF, PART II - OTHER ASSETS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
DIVIDEND RECEIVABLE	597.	597.
TOTALS	597.	597.

ATTACHMENT 11

FORM 990PF, PART VII-A, LINE 3 - CONFORMED COPY OF THE CHANGES

SEE ATTACHED REVISED BYLAWS.

ATTACHMENT 13

FORM 990PF, PART XV - INFORMATION REGARDING FOUNDATION MANAGERS

NANCY B FRIEDLAND
MELISSA FRIEDLAND STEINER
PAULA FRIEDLAND BOGGUST
EDWARD FRIEDLAND

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 14

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
LAURITZEN GARDENS 100 BANCROFT STREET OMAHA, NE 68108	NONE PC		1,000.
FRIENDS OF THE OMAHA PUBLIC LIBRARY PO BOX 6032 OMAHA, NE 68106	NONE PC		500.
THE KRIPKE JEWISH FEDERATION LIBRARY 333 SOUTH 132 STREET OMAHA, NE 68154	NONE PC		500.
JOSLYN ART MUSEUM 2200 DODGE STREET OMAHA, NE 68102	NONE PC		750.
KIOS OMAHA PUBLIC RADIO 3230 BURT STREET OMAHA, NE 68131	NONE PC		250.
NEBRASKA HUMANE SOCIETY 8929 FORT STREET OMAHA, NE 68134	NONE PC		10,000.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 14 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
NET FOUNDATION FOR TELEVISION 1800 NORTH 33RD STREET LINCOLN, NE 68503	NONE PC		1,500.
NEBRASKA JEWISH HISTORICAL SOCIETY 333 SO. 132ND STREET OMAHA, NE 68154	NONE PC		250.
NATIONAL OUTDOOR LEADERSHIP SCHOOL 284 LINCOLN STREET LANDER, WY 82520	NONE PC		1,250.
WESTSIDE FOUNDATION 1101 SOUTH 90TH STREET OMAHA, NE 68124	NONE PC		1,500.
ANTI-DEFAMATION LEAGUE 605 THIRD AVENUE NEW YORK, NY 10158	NONE PC		1,800.
CENTRAL HIGH ALUMNI FOUNDATION PO BOX 31610 OMAHA, NE 68131	NONE PC		250.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 14 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
CENTRAL HIGH SCHOOL FOUNDATION PO BOX 31610 OMAHA, NE 68131	NONE PC		500.
CHILDRENS HOSPITAL & MEDICAL FOUNDATION 8401 W DODGE ROAD SUITE 160 OMAHA, NE 68114	NONE PC		100,000.
DUCHESNE ACADEMY OF SACRED HEART 3601 BURT STREET OMAHA, NE 68131	NONE PC		750.
KVNO UNIVERSITY OF NE AT OMAHA 6001 DODGE ST. CB 200 OMAHA, NE 68182	NONE PC		150.
OMAHA PERFORMING ARTS 1200 DOUGLAS STREET OMAHA, NE 68102	NONE PC		5,000.
OMAHA PUBLIC LIBRARY FOUNDATION 215 S 15TH ST OMAHA, NE 68102	NONE PC		1,000.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 14 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BIG BROTHERS BIG SISTERS OF THE MIDLANDS 10831 OLD MILL ROAD OMAHA, NE 68154	NONE PC		5,000.
R.E.S.P.E.C.T. 820 SOUTH 75TH STREET OMAHA, NE 68114	NONE PC		1,000.
UNIVERSITY OF NEBRASKA FOUNDATION 2285 SOUTH 67TH STREET; SUITE 200 OMAHA, NE 68106	NONW PC		100,000.
NET FOUNDATION FOR RADIO 1800 N 33RD STREET LINCOLN, NE 68503	NONE PC		1,125.
HETRA 4906 S 180TH STREET OMAHA, NE 68135	NONE PC		500.
INSTITUTE FOR HOLOCAUST EDUCATION 333 SOUTH 132ND STREET OMAHA, NE 68154	NONE PC		5,000.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 14 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
JEWISH FAMILY SERVICES 333 SOUTH 132ND STREET OMAHA, NE 68154	NONE PC		1,000.
		TOTAL CONTRIBUTIONS PAID	240,575.

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/form1041*.

OMB No 1545-0092

2013

Name of estate or trust: FRIEDLAND FAMILY FOUNDATION

Employer identification number: 36-3354408

Note: *Form 5227 filers need to complete* ***only*** *Parts I and II*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	5	
6 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2012 Capital Loss Carryover Worksheet	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h) Enter here and on line 17, column (3) on the back ▶	7	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	84,365.	99,282.		-14,917.
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	12	
13 Capital gain distributions	13	12,731.
14 Gain from Form 4797, Part I	14	
15 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2012 Capital Loss Carryover Worksheet	15	( )
16 **Net long-term capital gain or (loss).** Combine lines 8a through 15 in column (h) Enter here and on line 18a, column (3) on the back ▶	16	6,463.

Part III Summary of Parts I and II

Caution: *Read the instructions* ***before*** *completing this part*

		(1) Beneficiaries' (see instr)	(2) Estate's or trust's	(3) Total
17 **Net short-term gain or (loss)**	17			
18 **Net long-term gain or (loss):**				
a Total for year	18a			6,463.
b Unrecaptured section 1250 gain (see line 18 of the wrksht)	18b			
c 28% rate gain	18c			
19 **Total net gain or (loss).** Combine lines 17 and 18a ▶	19			6,463.

Note: *If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and* ***do not*** *complete Part IV If line 19, column (3), is a net loss, complete Part IV and the* ***Capital Loss Carryover Worksheet,*** *as necessary*

Part IV Capital Loss Limitation

20 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of
a The loss on line 19, column (3) **or** b $3,000 . . . 20 ( )

Note: *If the loss on line 19, column (3), is more than $3,000,* ***or*** *if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the* ***Capital Loss Carryover Worksheet*** *in the instructions to figure your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero

Caution: *Skip this part and complete the* ***Schedule D Tax Worksheet*** *in the instructions if*

- *Either line 18b, col (2) or line 18c, col (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero*

Form 990-T trusts. Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col (2) or line 18c, col (2) is more than zero

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			21		
22	Enter the **smaller** of line 18a or 19 in column (2) but not less than zero	22				
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23				
24	Add lines 22 and 23	24				
25	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0- ▶	25				
26	Subtract line 25 from line 24 If zero or less, enter -0-			26		
27	Subtract line 26 from line 21 If zero or less, enter -0-			27		
28	Enter the **smaller** of the amount on line 21 or $2,450			28		
29	Enter the **smaller** of the amount on line 27 or line 28			29		
30	Subtract line 29 from line 28 If zero or less, enter -0- This amount is taxed at 0% ▶					30
31	Enter the smaller of line 21 or line 26			31		
32	Subtract line 30 from line 26			32		
33	Enter the **smaller** of line 21 or $11,950			33		
34	Add lines 27 and 30			34		
35	Subtract line 34 from line 33 If zero or less, enter -0-			35		
36	Enter the **smaller** of line 32 or line 35			36		
37	Multiply line 36 by 15% ▶					37
38	Enter the amount from line 31			38		
39	Add lines 30 and 36			39		
40	Subtract line 39 from line 38 If zero or less, enter -0-			40		
41	Multiply line 40 by 20% ▶					41
42	Figure the tax on the amount on line 27 Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			42		
43	Add lines 37, 41, and 42			43		
44	Figure the tax on the amount on line 21 Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			44		
45	**Tax on all taxable income.** Enter the **smaller** of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) ▶					45

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)	Social security number or taxpayer identification number
FRIEDLAND FAMILY FOUNDATION	36-3354408

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a, you are not required to report these transactions on Form 8949 (see instructions)

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

- [X] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [ ] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- [ ] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f) See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
NUVEEN FLOATING RATE INCOME FD	02/22/2007	08/26/2013	84,365.	99,282.			-14,917.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			84,365	99,282.			-14,917.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

JSA
3X2616 2 000

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 12

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION
NANCY B. FRIEDLAND 9418 WESTCHESTER LANE OMAHA, NE 68114	VICE PRESIDENT
MELISSA FRIEDLAND STEINER 8507 BROADMOOR DRIVE OMAHA, NE 68114	PRESIDENT
PAULA FRIEDLAND BOGGUST 1502 SOUTH 91ST AVENUE OMAHA, NE 68124	VICE PRESIDENT
EDWARD FRIEDLAND 9959 ROCKBROOK ROAD OMAHA, NE 68124	VICE PRESIDENT