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.*

EXTENSION ATTACHED

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning , and ending

Name of foundation	A Employer identification number
JEROME P. SUBAR FOUNDATION	38-2445793
Number and street (or P O box number if mail is not delivered to street address) / Room/suite: P.O. BOX 8037	B Telephone number: 616-949-4867
City or town, state or province, country, and ZIP or foreign postal code: GRAND RAPIDS, MI 49518	C If exemption application is pending, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶$ 1,727,551.

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

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

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

	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				
	2	Check ▶ ☒ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	15.	15.	15.	STATEMENT 1
	4	Dividends and interest from securities	42,639.	42,639.	42,639.	STATEMENT 2
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	822,827.			
	b	Gross sales price for all assets on line 6a 2,997,597.				
	7	Capital gain net income (from Part IV, line 2)		822,827.		
	8	Net short-term capital gain			N/A	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss)				
	11	Other income				
	12	**Total** Add lines 1 through 11	865,481.	865,481.	42,654.	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	10,000.	0.	0.	0.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees				
	b	Accounting fees STMT 3	1,500.	0.	0.	0.
	c	Other professional fees STMT 4	15,170.	0.	0.	0.
	17	Interest				
	18	Taxes				
	19	Depreciation and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	26,670.	0.	0.	0.
	25	Contributions, gifts, grants paid	125,716.			125,716.
	26	**Total expenses and disbursements.** Add lines 24 and 25	152,386.	0.	0.	125,716.
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	713,095.			
	b	**Net investment income** (if negative, enter -0-)		865,481.		
	c	**Adjusted net income** (if negative, enter -0-)			42,654.	

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	82,471.	44,522.	44,522.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 5	701,007.	1,582,235.	1,683,029.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)	69,807.	0.	0.
	16 **Total assets** (to be completed by all filers - see the instructions Also, see page 1, item 1)	853,285.	1,626,757.	1,727,551.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ 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	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	853,285.	1,626,757.	
	30 **Total net assets or fund balances**	853,285.	1,626,757.	
	31 **Total liabilities and net assets/fund balances**	853,285.	1,626,757.	

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	853,285.
2	Enter amount from Part I, line 27a	2	713,095.
3	Other increases not included in line 2 (itemize) ▶	3	60,377.
4	Add lines 1, 2, and 3	4	1,626,757.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,626,757.

Part IV Capital Gains and Losses for Tax on Investment Income

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

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e	2,997,597.		2,181,352.	822,827.

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				822,827.

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7	2	822,827.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	37,794.

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	97,638.	1,556,534.	.062728
2011	86,241.	1,471,194.	.058620
2010	74,900.	1,466,129.	.051087
2009	72,204.	1,331,514.	.054227
2008	96,204.	1,121,646.	.085770

2 **Total** of line 1, column (d)	2	.312432
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	.062486
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,693,008.
5 Multiply line 4 by line 3	5	105,789.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	8,655.
7 Add lines 5 and 6	7	114,444.
8 Enter qualifying distributions from Part XII, line 4	8	125,716.

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	8,655.
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	8,655.
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	8,655.
6	Credits/Payments:				
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,759.		
b	Exempt foreign organizations - tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	3,000.		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments. Add lines 6a through 6d			7	4,759.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	141.
9	**Tax due** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	4,037.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be: **Credited to 2014 estimated tax** ▶		Refunded ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? *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*	1b		X
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0. **(2)** On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		X
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NONE			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

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

Website address ▶ N/A

14 The books are in care of ▶ JUDITH SUBAR Telephone no. ▶ 616-241-6491

Located at ▶ 2605 HAMPSHIRE BLVD SE, GRAND RAPIDS, MI ZIP+4 ▶ 49506

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 | N/A

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? N/A | 5b |

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

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

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

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

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

If "Yes" to 6b, file Form 8870

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

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

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JUDITH H. SUBAR 100 28TH STREET GRAND RAPIDS, MI 49508	DIRECTOR 1.00	0.	0.	0.
JONATHAN E. SUBAR 100 28TH STREET GRAND RAPIDS, MI 49508	DIRECTOR 1.00	0.	0.	0.
DEAN E SUBAR 18 GLADWYNE CT SPRING VALLEY, NY 10977	DIRECTOR 1.00	10,000.	0.	0.

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

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

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

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

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

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

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

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

Part IX-B **Summary of Program-Related Investments**

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities		1a	1,709,092.
b	Average of monthly cash balances		1b	9,698.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	1,718,790.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2	Acquisition indebtedness applicable to line 1 assets		2	0.
3	Subtract line 2 from line 1d		3	1,718,790.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	25,782.
5	**Net value of noncharitable-use assets** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	1,693,008.
6	**Minimum investment return.** Enter 5% of line 5		6	84,650.

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	84,650.
2a	Tax on investment income for 2013 from Part VI, line 5	2a 8,655.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	8,655.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	75,995.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	75,995.
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	75,995.

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	125,716.
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	125,716.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	8,655.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	117,061.

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				75,995.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years: ______ , ______ , ______		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f **Total** of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ $ 125,716.				
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				75,995.
e Remaining amount distributed out of corpus	49,721.			
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	49,721.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	49,721.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013 49,721.				

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

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

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

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

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

1 **Information Regarding Foundation Managers:**

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

NONE

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:

JUDITH H SUBAR, 616-241-6491
2605 HAMPSHIRE BLVD, GRAND RAPIDS, MI 49506

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*				
AM FRIENDS - MAGEN DAVID ADOM 352 SEVENTH AVE, SUITE 400 NEW YORK, NY 10001	NONE	PUBLIC	CHARITY	250.
AMERICAN CANCER SOCIETY 20450 CIVIC CENTER DR. SOUTHFIELD, MI 48076	NONE	PUBLIC	CHARITY	500.
AMERICAN RED CROSS 1050 FULLER AVE NE GRAND RAPIDS, MI 49503	NONE	PUBLIC	CHARITY	100.
CAMERA	NONE	PUBLIC	CHARITY	250.
CONGREGATION AHAVAS ISREAL 2727 MICHIGAN STREET NORTHEAST GRAND RAPIDS, MI 49506	NONE	PUBLIC	CHARITY	7,130.
Total SEE CONTINUATION SHEET(S)			▶ 3a	125,716.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	15.	
4 Dividends and interest from securities			14	42,639.	
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					
8 Gain or (loss) from sales of assets other than inventory			18	822,827.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		865,481.	0.

13 Total Add line 12, columns (b), (d), and (e) 13 865,481.

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

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

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

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

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

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

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

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

b If "Yes," complete the following schedule.

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

Sign Here

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

Judith A. Subar 8/13/14 DIRECTOR

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
DAVID P. LINDEN		8/13/2014		P01055483
Firm's name ▶ DAVID P. LINDEN, CPA			Firm's EIN ▶ 38-3253160	
Firm's address ▶ 2905 LUCERNE DR SE STE 100 GRAND RAPIDS, MI 49546			Phone no. 616-942-8003	

Form 990-PF (2013)

323622
10-10-13

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	AETNA INC NEW		08/07/12	01/23/13
b	BAKER HUGHES INC		10/03/12	01/23/13
c	CUMMINS INC		10/03/12	01/23/13
d	DISCOVERY COMMUNIATN		09/15/11	01/23/13
e	FORD MOTOR CO		04/05/12	01/23/13
f	GOODYEAR TIRE RUBBER		04/05/12	01/23/13
g	JOY GLOBAL INC DEL COM		04/05/12	01/23/13
h	JOY GLOBAL INC DEL COM		08/07/12	01/23/13
i	JOHNSON CONTROLS INC		12/09/11	01/23/13
j	JOHNSON CONTROLS INC		08/07/12	01/23/13
k	KEYCORP NEW		04/05/12	01/23/13
l	METLIFE		04/05/12	01/23/13
m	NEWFIELD EXPL CO		10/03/12	01/23/13
n	NORFOLK SOUTHERN CORP		10/03/12	01/23/13
o	TYCO INTL LTD NAMEN-AKT		10/03/12	01/23/13

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	13,227.		10,100.	3,127.
b	10,556.		10,254.	302.
c	13,038.		10,299.	2,739.
d	1,427.		833.	594.
e	3,553.		3,210.	343.
f	871.		703.	168.
g	9,666.		10,877.	-1,211.
h	2,685.		2,205.	480.
i	9,809.		10,233.	-424.
j	2,330.		1,940.	390.
k	11,298.		10,157.	1,141.
l	10,945.		10,755.	190.
m	9,691.		10,275.	-584.
n	10,707.		10,232.	475.
o	11,110.		10,287.	823.

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a				** 3,127.
b				** 302.
c				** 2,739.
d				594.
e				** 343.
f				** 168.
g				** -1,211.
h				** 480.
i				-424.
j				** 390.
k				** 1,141.
l				** 190.
m				** -584.
n				** 475.
o				** 823.

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

323591
05-01-13

** (SHORT-TERM)

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	WYNN RESORTS LTD		12/09/11	01/23/13
b	KINDER MORGAN ENERGY	P	11/12/10	07/15/13
c	ALLIANCEBERNSTEIN HLDG	P	11/12/10	07/15/13
d	AMERICAN INTERNATIONAL		09/15/11	08/09/13
e	ASSURANT INC		01/23/13	08/09/13
f	AMGEN INC COM		11/05/98	08/09/13
g	BOEING COMPANY		11/21/90	08/09/13
h	BOEING COMPANY		03/11/96	08/09/13
i	BOEING COMPANY		01/05/98	08/09/13
j	BOEING COMPANY		03/08/99	08/09/13
k	BED BATH & BEYOND		01/23/13	08/09/13
l	CSX CORP	P	01/23/13	08/09/13
m	CANADIAN NATL RAILWAY CO	P	12/21/10	08/09/13
n	CELLCOM ISRAEL LTD	P	11/12/10	08/09/13
o	CISCO SYSTEMS INC	P	06/21/01	08/09/13

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	740.		628.	112.
b	60,986.		22,950.	38,036.
c	40,623.		44,822.	-4,199.
d	15,039.		7,716.	7,323.
e	16,452.		11,293.	5,159.
f	109,578.		21,124.	88,454.
g	63,439.		13,253.	50,186.
h	21,146.		8,060.	13,086.
i	21,146.		9,576.	11,570.
j	52,866.		17,794.	35,072.
k	15,248.		11,276.	3,972.
l	13,274.		11,293.	1,981.
m	98,383.		66,710.	31,673.
n	16,531.		50,370.	-33,839.
o	26,172.		16,871.	9,301.

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a				112.
b				38,036.
c				-4,199.
d				7,323.
e				** 5,159.
f				88,454.
g				50,186.
h				13,086.
i				11,570.
j				35,072.
k				** 3,972.
l				** 1,981.
m				31,673.
n				-33,839.
o				9,301.

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

323591
05-01-13

** (SHORT-TERM)

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	CISCO SYSTEMS INC	P	10/09/01	08/09/13
b	CISCO SYSTEMS INC	P	08/09/02	08/09/13
c	DISCOVERY COMMUNIATN	P	09/15/11	08/09/13
d	DELPHI AUTOMOTIVE PLC	P	01/23/13	08/09/13
e	EXXON MOBIL CORP	P	02/20/02	08/09/13
f	EXXON MOBIL CORP	P	12/29/03	08/09/13
g	EXPRESS SCRIPTS HLDG CO	P	08/17/90	08/09/13
h	EXPRESS SCRIPTS HLDG CO	P	09/16/92	08/09/13
i	EXPRESS SCRIPTS HLDG CO	P	11/06/92	08/09/13
j	EXPRESS SCRIPTS HLDG CO	P	11/30/93	08/09/13
k	EXPRESS SCRIPTS HLDG CO	P	08/10/01	08/09/13
l	EXPRESS SCRIPTS HLDG CO	P	10/09/03	08/09/13
m	FORD MOTOR CO	P	04/05/12	08/09/13
n	FORD MOTOR CO	P	08/07/12	08/09/13
o	GOLDMAN SACHS GROUP INC	P	01/23/13	08/09/13

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	26,172.		15,003.	11,169.
b	26,172.		13,257.	12,915.
c	13,976.		6,666.	7,310.
d	16,267.		11,293.	4,974.
e	36,341.		15,756.	20,585.
f	54,511.		24,505.	30,006.
g	15,236.		897.	14,339.
h	2,550.		261.	2,289.
i	7,716.		692.	7,024.
j	9,417.		683.	8,734.
k	9,678.		2,856.	6,822.
l	33,873.		9,003.	24,870.
m	10,521.		7,694.	2,827.
n	3,587.		1,961.	1,626.
o	12,539.		11,201.	1,338.

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

	(i) F M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a				11,169.
b				12,915.
c				7,310.
d				** 4,974.
e				20,585.
f				30,006.
g				14,339.
h				2,289.
i				7,024.
j				8,734.
k				6,822.
l				24,870.
m				2,827.
n				1,626.
o				** 1,338.

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

323591
05-01-13

** (SHORT-TERM)

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	GOODYEAR TIRE RUBBER	P	04/05/12	08/09/13
b	HALLIBURTON COMPANY	P	04/05/12	08/09/13
c	HARMAN INTL INDS INC NEW	P	01/23/13	08/09/13
d	HEWLETT PACKARD CO	P	05/06/02	08/09/13
e	INTEL CORP	P	08/10/94	08/09/13
f	KRAFT FOODS GROUP INC	P	05/12/88	08/09/13
g	KRAFT FOODS GROUP INC	P	10/27/89	08/09/13
h	KRAFT FOODS GROUP INC	P	09/11/02	08/09/13
i	MERCK AND CO INC SHS	P	08/17/90	08/09/13
j	MERCK AND CO INC SHS	P	09/16/92	08/09/13
k	MERCK AND CO INC SHS	P	11/06/92	08/09/13
l	MERCK AND CO INC SHS	P	11/30/93	08/09/13
m	MONDELEZ INTERNATIONAL	P	05/12/88	08/09/13
n	MONDELEZ INTERNATIONAL	P	10/27/89	08/09/13
o	MONDELEZ INTERNATIONAL	P	09/11/02	08/09/13

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	15,775.		9,210.	6,565.
b	13,432.		9,613.	3,819.
c	15,413.		11,311.	4,102.
d	59,180.		40,321.	18,859.
e	108,200.		5,649.	102,551.
f	12,886.		721.	12,165.
g	25,827.		715.	25,112.
h	3,249.		1,012.	2,237.
i	9,711.		2,633.	7,078.
j	9,711.		4,598.	5,113.
k	29,132.		12,195.	16,937.
l	36,026.		12,023.	24,003.
m	22,256.		1,338.	20,918.
n	44,511.		1,323.	43,188.
o	5,564.		1,889.	3,675.

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col (h) gain over col. (k), but not less than "-0-")
a				6,565.
b				3,819.
c				** 4,102.
d				18,859.
e				102,551.
f				12,165.
g				25,112.
h				2,237.
i				7,078.
j				5,113.
k				16,937.
l				24,003.
m				20,918.
n				43,188.
o				3,675.

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

323591
05-01-13

** (SHORT-TERM)

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	PETSMART INC	P	08/09/13	08/14/13
b	PHILIP MORRIS INTL	P	05/12/88	08/09/13
c	PHILIP MORRIS INTL	P	10/27/89	08/09/13
d	PFIZER INC	P	10/19/09	08/09/13
e	SLM CORP	P	01/23/13	08/09/13
f	TEXAS INSTRUMENTS	P	01/11/00	08/09/13
g	TEXAS INSTRUMENTS	P	12/19/00	08/09/13
h	TEXAS INSTRUMENTS	P	12/07/01	08/09/13
i	TEXTRON INC	P	08/07/12	08/09/13
j	TEXTRON INC	P	01/23/13	08/09/13
k	VIACOM INC	P	01/23/13	08/09/13
l	FRKLN HI INCM ADV CL	P	01/25/13	08/09/13
m	ENSCO PLC SHS CLASS A	P		
n	ABERCROMBIE & FITCH CO	P		
o	AMERIPRISE FINANCIAL INC	P		

	(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	68,742.		68,193.	549.
b	73,819.		3,800.	70,019.
c	44,469.		1,131.	43,338.
d	57,528.		34,505.	23,023.
e	16,496.		11,317.	5,179.
f	31,713.		79,600.	-47,887.
g	27,749.		34,616.	-6,867.
h	19,821.		16,737.	3,084.
i	10,403.		10,103.	300.
j	1,094.		1,084.	10.
k	15,418.		11,307.	4,111.
l	15,528.		15,981.	-453.
m	63,236.		68,168.	-4,932.
n	49,157.		68,249.	-19,092.
o	69,157.		68,205.	952.

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a				** 549.
b				70,019.
c				43,338.
d				23,023.
e				** 5,179.
f				-47,887.
g				-6,867.
h				3,084.
i				300.
j				** 10.
k				** 4,111.
l				** -453.
m				** -4,932.
n				** -19,092.
o				** 952.

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

323591
05-01-13

** (SHORT-TERM)

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	AUTONATION INC	P		
b	BB&T CORPORATION	P		
c	CLIFFS NATURAL RESOURCES INC			
d	COMERICA INC			
e	D R HORTON INC	P		
f	DIRECTV COMMON	P		
g	FIFTH THRID BANK CORP			
h	GENERAL MOTORS	P		
i	JOY GLOBAL INC	P		
j	KEYCORP NEW	P		
k	KINDER MORGAN ENERGY	P		
l	M & T BK CORP			
m	MARATHON OIL CORP	P		
n	PHILLIPS 66 COM	P		
o	PULTE GROUP INC	P		

	(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	73,856.		68,323.	5,533.
b	64,996.		67,207.	-2,211.
c				-10,159.
d				4,898.
e	69,548.		68,291.	1,257.
f	65,962.		66,101.	-139.
g				5,311.
h	67,941.		68,221.	-280.
i	68,981.		68,115.	866.
j	63,169.		68,261.	-5,092.
k	64,940.		68,235.	-3,295.
l				4,365.
m	69,098.		68,130.	968.
n	66,619.		68,147.	-1,528.
o	33,199.		31,621.	1,578.

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a				** 5,533.
b				** -2,211.
c				-10,159.
d				4,898.
e				** 1,257.
f				** -139.
g				5,311.
h				** -280.
i				** 866.
j				** -5,092.
k				** -3,295.
l				4,365.
m				** 968.
n				** -1,528.
o				** 1,578.

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

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05-01-13

** (SHORT-TERM)

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	QUANTA SVCS	P		
b	TESORO CORPORATION	P		
c	WHIRLPOOL CORP	P		
d	WYNN RESORTS LTD			
e	YAHOO	P		
f	PULTE GROUP INC	P		
g	SANDISK GROUP	P		
h	US BANKCORP DEL	P		
i	CLIFFS NATURAL RESOURCES INC			
j	COMERICA INC			
k	FIFTH THRID BANK CORP			
l	M & T BK CORP			
m	WYNN RESORTS LTD			
n	CAPITAL GAINS DIVIDENDS			
o				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	55,532.		54,016.	1,516.
b	55,576.		65,555.	-9,979.
c	74,460.		68,121.	6,339.
d				5,179.
e	84,031.		64,139.	19,892.
f	18,202.		15,811.	2,391.
g	34,429.		29,114.	5,315.
h	20,015.		18,573.	1,442.
i				-1,312.
j				-3,870.
k				-3,604.
l				-2,792.
m				8,566.
n	748.			748.
o				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col (k), but not less than "-0-")
a				** 1,516.
b				** -9,979.
c				** 6,339.
d				5,179.
e				** 19,892.
f				** 2,391.
g				** 5,315.
h				** 1,442.
i				** -1,312.
j				** -3,870.
k				** -3,604.
l				** -2,792.
m				** 8,566.
n				748.
o				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 }	2	822,827.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	37,794.

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05-01-13

** (SHORT-TERM)

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
DAVENPORT UNIVERSITY FOUNDATION 6191 KRAFT AVENUE SOUTHEAST GRAND RAPIDS, MI 49512	NONE	PUBLIC	CHARITY	1,000.
FEEDING AMERICA 35 EAST WACKER DRIVE, SUITE 2000 CHICAGO, IL 60601	NONE	PUBLIC	CHARITY	250.
G.R. COMMUNITY FOUNDATION 185 OAKES STREET SOUTHWEST GRAND RAPIDS, MI 49503	NONE	PUBLIC	CHARITY	1,000.
GRAND VALLEY STATE UNIVERSITY 1 N CAMPUS DR ALLENDALE CHARTER TOWNSHIP, MI 49401	NONE	PUBLIC	CHARITY	1,000.
JEWISH FEDERATION OF WEST MI 2727 MICHIGAN STREET NORTHEAST0 GRAND RAPIDS, MI 49506	NONE	PUBLIC	CHARITY	33,600.
LITERACY CENTER OF WEST MI 1120 MONROE AVENUE NORTHWEST GRAND RAPIDS, MI 49503	NONE	PUBLIC	CHARITY	500.
UNITED WAY OF WEST MI 118 COMMERCE AVE. SW GRAND RAPIDS, MI 49503	NONE	PUBLIC	CHARITY	5,000.
UNIVERSITY OF MICHIGAN 3003 SOUTH STATE ST. ANN ARBOR, MI 48109	NONE	PUBLIC	CHARITY	1,000.
GILDA'S CLUB GRAND RAPIDS 1806 BRIDGE ST. GRAND RAPIDS, MI 49504	NONE	PUBLIC	CHARITY	100.
BONEI OLAM 4205 17TH AVENUE BROOKLYN, NY 11204	NONE	PUBLIC	CHARITY	200.
Total from continuation sheets				117,486.

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
AQUINAS COLLEGE 1607 ROBINSON ROAD SOUTHEAST∅ GRAND RAPIDS, MI 49506	NONE	PUBLIC	CHARITY	100.
GRAND RAPIDS CIVIC THEATRE 30 DIVISION AVENUE NORTH GRAND RAPIDS, MI 49503	NONE	PUBLIC	CHARITY	300.
YESHIVA OF SPRING VALLEY C/O SUBAR/18 GLADWYNE COURT SPRING VALLEY, NY 10977	NONE	PUBLIC	CHARITY	1,200.
HATZOLOH EMS INC P.O. BOX 184 MONSEY, NY 10592	NONE	PUBLIC	CHARITY	360.
TOMCHE SHABBOS OF ROCKLAND COUNTY	NONE	PUBLIC	CHARITY	360.
KUPATH EZRAH OF ROCKLAND COUNTY	NONE	PUBLIC	CHARITY	360.
UNITED STATES HOLOCAUST MEMORIAL MUSEUM	NONE	PUBLIC	CHARITY	100.
CHABAD HOUSE OF WESTERN MICHIGAN	NONE	PUBLIC	CHARITY	3,000.
ANTI-DEFAMATION LEAGUE	NONE	PUBLIC	CHARITY	200.
HADASSAH THE WOMEN'S ZIONIST ORGANIZATION OF AMERICA	NONE	PUBLIC	CHARITY	500.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GERALD R FORD PRESIDENTIAL FOUNDATION	NONE	PUBLIC	CHARITY	100.
FRIENDS OF ISRAEL DISABLED VETERANS	NONE	PUBLIC	CHARITY	100.
AMERICAN JEWISH HISTORICAL SOCIETY	NONE	PUBLIC	CHARITY	100.
GRAND RAPIDS ART MUSEUM	NONE	PUBLIC	CHARITY	100.
JOHAH, INC	NONE	PUBLIC	CHARITY	1,000.
FRIENDS OF MAYANOT INST. INC	NONE	PUBLIC	CHARITY	2,000.
P.E.F. ISRAEL ENDOWMENT FUNDS	NONE	PUBLIC	CHARITY	3,000.
TIDES CENTER/SHALOM BAYIT	NONE	PUBLIC	CHARITY	2,000.
CHAI LIFELINE	NONE	PUBLIC	CHARITY	3,000.
OHEV SHALOM CONGREGATION	NONE	PUBLIC	CHARITY	1,000.
Total from continuation sheets				

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
TOURO COLLEGE SOUTH	NONE	PUBLIC	CHARITY	6,000.
CONGREGATION SINAI SYNAGOGUE	NONE	PUBLIC	CHARITY	500.
CONGREGATION BETH EL SYNAGOGUE	NONE	PUBLIC	CHARITY	2,000.
HILLEL COMMUNITY DAY SCHOOL	NONE	PUBLIC	CHARITY	1,000.
CONGREGATION NACHALAS SHIMON	NONE	PUBLIC	CHARITY	1,800.
FRIENDS OF DARCHEI ROCHEL	NONE	PUBLIC	CHARITY	4,500.
FREDRICK MEIJER GARDENS	NONE	PUBLIC	CHARITY	100.
FRIENDS E GRAND RAPIDS LIBRARY	NONE	PUBLIC	CHARITY	100.
CONGREGATION OHAVEI TORAH	NONE	PUBLIC	CHARITY	13,000.
GESHER	NONE	PUBLIC	CHARITY	100.
Total from continuation sheets				

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
HELP HOSPITALIZED VETS	NONE	PUBLIC	CHARITY	100.
AMERICAN FRIENDS OF RETOURNO	NONE	PUBLIC	CHARITY	700.
JEWISH HERITAGE FOR THE BLIND	NONE	PUBLIC	CHARITY	100.
AMERICAN FRIENDS OF YAD ELIEZER	NONE	PUBLIC	CHARITY	2,000.
JEWISH MUSEUM	NONE	PUBLIC	CHARITY	100.
JEWISH WOMEN INTERNATIONAL	NONE	PUBLIC	CHARITY	100.
MARCH OF DIMES	NONE	PUBLIC	CHARITY	100.
ST. CECILIA MUSIC SOCIETY	NONE	PUBLIC	CHARITY	100.
JEWISH THEOLOGICAL SEMINARY	NONE	PUBLIC	CHARITY	360.
ST. JUDE'S CHILDREN HOSPITAL	NONE	PUBLIC	CHARITY	100.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GRAND RAPIDS SYMPHONY	NONE	PUBLIC	CHARITY	100.
SUSAN G. KOMEN FOR THE CURE	NONE	PUBLIC	CHAIRTY	100.
NATIONAL YIDDISH BOOK CENTER	NONE	PUBLIC	CHAIRTY	100.
MARINE TOYS FOR TOTS FOUNDATION	NONE	PUBLIC	CHAIRTY	100.
GR RAPIDS COMMUNITY COLLEGE FDN	NONE	PUBLIC	CHAIRTY	100.
ALUMNI ASSOCIATION	NONE	PUBLIC	CHAIRTY	100.
BROADWAY GRAND RAPIDS	NONE	PUBLIC	CHAIRTY	100.
ARTS COUNCIL OF GRAND RAPIDS	NONE	PUBLIC	CHAIRTY	100.
ACTORS' THEATRE CO EDOWMENT FND	NONE	PUBLIC	CHAIRTY	100.
CALVIN COLLEGE	NONE	PUBLIC	CHAIRTY	100.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MICHIGAN RADIO	NONE	PUBLIC	CHAIRTY	100.
WGVU PUBLIC MEDIA	NONE	PUBLIC	CHAIRTY	100.
COOKS ART CENTER	NONE	PUBLIC	CHAIRTY	100.
DEVOS CHILDREN'S HOSPITAL	NONE	PUBLIC	CHAIRTY	100.
CONGREGATION SHAAREI TEFILLAH	NONE	PUBLIC	CHAIRTY	5,000.
GRAND RAPIDS CHILDREN'S MUSEUM	NONE	PUBLIC	CHAIRTY	100.
HOLOCAUST MEMORIAL CENTER	NONE	PUBLIC	CHAIRTY	100.
BLUE LAKE PUBLIC RADIO	NONE	PUBLIC	CHAIRTY	100.
DISABLED AMERICAN VETS	NONE	PUBLIC	CHAIRTY	100.
EAST GRAND RAPIDS SCH FDN	NONE	PUBLIC	CHAIRTY	100.
Total from continuation sheets				

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
BAIS YAAKOV OF FALLSBURG	NONE	PUBLIC	CHARITY	36.
AHAVAS ISRAEL	NONE	PUBLIC	CHARITY	1,000.
AIPAC	NONE	PUBLIC	CHARITY	200.
AMERICAN SOCIETY YAD VASHEM 500 FIFTH AVENUE NEW YORK, NY 10110	NONE	PUBLIC	CHARITY	100.
CIRCLE THEATER 1607 ROBINSON ROAD SOUTHEAST GRAND RAPIDS, MI 49506	NONE	PUBLIC	CHARITY	100.
FRIENDS OF IDF 1430 BROADWAY NEW YORK, NY 10018	NONE	PUBLIC	CHARITY	100.
FRIENDS OF UNITED HARZALAH	NONE	PUBLIC	CHARITY	100.
JEWISH THEATER GRAND RAPIDS 2727 MICHIGAN NE GRAND RAPIDS, MI 49506	NONE	PUBLIC	CHARITY	500.
JEWISH CULTURAL COUNCIL	NONE	PUBLIC	CHARITY	500.
JEWISH FILM FESTIVAL	NONE	PUBLIC	CHARITY	500.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
TEMPLE EMANUEL	NONE	PUBLIC	CHARITY	100.
US OLYMPIC COMMITTEE	NONE	PUBLIC	CHAIRTY	100.
SHIR SHALOM CHOIR	NONE	PUBLIC	CHARITY	100.
STABENOW FOR SENATE	NONE	PUBLIC	CHARITY	100.
MESIVTA BAIS SHRAGE	NONE	PUBLIC	CHARITY	100.
YESHIVA OF THE TELSHE ALUMNI	NONE	PUBLIC	CHARITY	360.
OHR SOMAYACH OF MONSEY	NONE	PUBLIC	CHARITY	500.
CONGREGATION ANSHEI FALLSBURG	NONE	PUBLIC	CHARITY	3,300.
KZM CHESED FUND	NONE	PUBLIC	CHARITY	3,300.
AMERICAN FRIENDS OF KOLLEL HILCHOS YERUSHALAYIM	NONE	PUBLIC	CHARITY	3,000.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MISASKIM	NONE	PUBLIC	CHARITY	100.
JEWISH RELIEF AGENCY	NONE	PUBLIC	CHARITY	1,000.
Total from continuation sheets				

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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
FIFTH THIRD BANK	1.	1.	1.
MERRILL LYNCH - ACCT #676-04064	9.	9.	9.
MERRILL LYNCH - ACCT #676-04A96	5.	5.	5.
TOTAL TO PART I, LINE 3	15.	15.	15.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
FIFTH THIRD BANK	11,233.	748.	10,485.	10,485.	10,485.
MERRILL LYNCH - ACCT #676-04064	29,225.	0.	29,225.	29,225.	29,225.
MERRILL LYNCH - ACCT #676-04A96	2,929.	0.	2,929.	2,929.	2,929.
TO PART I, LINE 4	43,387.	748.	42,639.	42,639.	42,639.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	1,500.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	1,500.	0.	0.	0.

FORM 990-PF | OTHER PROFESSIONAL FEES | STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MERRILL LYNCH	13,243.	0.	0.	0.
FIFTH THIRD	1,927.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	15,170.	0.	0.	0.

FORM 990-PF | CORPORATE STOCK | STATEMENT 5

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
	1,582,235.	1,683,029.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,582,235.	1,683,029.

Form **8868**

(Rev. January 2014)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

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

OMB No. 1545-1709

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . ▶ ☐

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

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

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

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

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

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

Enter filer's identifying number, see instructions

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
JEROME P. SUBAR FOUNDATION

Employer identification number (EIN) or
38-2445793

Number, street, and room or suite no. If a P.O. box, see instructions.
P.O. BOX 8037

Social security number (SSN)

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
GRAND RAPIDS, MI 49518

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

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

• The books are in the care of ▶ JUDITH SUBAR

Telephone No. ▶ (616)949-4862 Fax No. ▶

• If the organization does not have an office or place of business in the United States, check this box . . . . ▶ ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box . . . ▶ ☐. If it is for part of the group, check this box . . . . ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUG 15, 2014, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☒ calendar year 2013 or

▶ ☐ tax year beginning ______, 20 ___, and ending ______, 20 ___.

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

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 2,000–

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 27916D Form **8868** (Rev. 1-2014)

SENT UNDER SEPARATE COVER