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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2013

Open to Public Inspection

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

Name of foundation IDELSON FAMILY FOUNDATION TRUST		A Employer identification number 45-2741117	
Number and street (or P O box number if mail is not delivered to street address) 12800 UNIVERSITY DR STE 125		B Telephone number (see instructions) (239) 633-2932	
City or town, state or province, country, and ZIP or foreign postal code FORT MYERS, FL 33907		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ 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) ☒ \$ 1,986,039	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	7,835	835		
	4 Dividends and interest from securities.	55,118	54,019		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10 	34,229			
	b Gross sales price for all assets on line 6a 534,927				
	7 Capital gain net income (from Part IV , line 2)		8,154		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	97,182	63,008		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) 	1,550			
	c Other professional fees (attach schedule) 	10,528			
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	12,078	0		0
	25 Contributions, gifts, grants paid	90,975			90,975
	26 Total expenses and disbursements. Add lines 24 and 25	103,053	0		90,975
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-5,871			
	b Net investment income (if negative, enter -0-)		63,008		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			Beginning of year	End of year	
					(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			100,366	206,719	206,719
	2	Savings and temporary cash investments					
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____					
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments—U S and state government obligations (attach schedule)			192,216	 161,694	155,296
	b	Investments—corporate stock (attach schedule)			686,795	 767,746	1,043,746
	c	Investments—corporate bonds (attach schedule).			746,058	 583,405	580,278
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____					
	12	Investments—mortgage loans					
	13	Investments—other (attach schedule)					
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____					
Liabilities	15	Other assets (describe ▶ _____)					
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)			1,725,435	1,719,564	1,986,039
	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)					
Net Assets or Fund Balances	22	Other liabilities (describe ▶ _____)					
	23	Total liabilities (add lines 17 through 22)				0	
		Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted			1,725,435	1,719,564	
	25	Temporarily restricted					
	26	Permanently restricted					
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds					
	28	Paid-in or capital surplus, or land, bldg , and equipment fund					
	29	Retained earnings, accumulated income, endowment, or other funds					
	30	Total net assets or fund balances (see page 17 of the instructions)			1,725,435	1,719,564	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)			1,725,435	1,719,564	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	1,725,435
2	Enter amount from Part I, line 27a	2	-5,871
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	1,719,564
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	1,719,564

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						
(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) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any			
a						
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	8,154
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8				3	

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries				
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))	
2012	96,420	1,642,581	0 058700	
2011	24,769	242	102 35124	
2010		6,545		
2009		5,957		
2008		14,068		
2	Total of line 1, column (d).		2	102 40994
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	51 204970
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.		4	1,789,962
5	Multiply line 4 by line 3.		5	91,654,951
6	Enter 1% of net investment income (1% of Part I, line 27b).		6	630
7	Add lines 5 and 6.		7	91,655,581
8	Enter qualifying distributions from Part XII, line 4.		8	90,975
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 page 18 of the 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 ☐ and enter 1% of Part I, line 27b	1	1,260
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	1,260
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1,260
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	20
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,280
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities

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

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of CHARLES IDELSON Telephone no (239) 633-2932 Located at PO BOX 61532 FT MYERS FL ZIP+4 339061532			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.			
		15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country			

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

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

Part VII-B

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

5a

During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

Yes

No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

Yes

No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

Yes

No

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).

Yes

No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes

No

5b

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)?

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

6b

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

No

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

7b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

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
CHARLES IDELSON 12800 UNIVERSITY DR 125 FT MYERS, FL 33907	TRUSTEE 1 00	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

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

NONE

Total number of others receiving over \$50,000 for professional services. 1

Part IX-A

1

2

3

4

Part IX-B

1 N/A

2

All other program-related investments See page 24 of the instructions

3

Total. Add lines 1 through 3

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,667,220
b	Average of monthly cash balances.	1b	150,000
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,817,220
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	1,817,220
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	27,258
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,789,962
6	Minimum investment return. Enter 5% of line 5.	6	89,498

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	89,498
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	1,260
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,260
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	88,238
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	88,238
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	88,238

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	90,975
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	90,975
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	90,975
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				88,238
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				24,817
e From 2012.				15,172
f Total of lines 3a through e.	39,989			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 90,975				
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.				88,238
e Remaining amount distributed out of corpus	2,737			
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	42,726			
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				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	42,726			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				24,817
d Excess from 2012. . . .				15,172
e Excess from 2013. . . .				2,737

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

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

Part XVSupplementary Information (Complete this part only if the organization 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))

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

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

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

a

The name, address, and telephone number 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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	90,975
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Part XVII

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

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.

2

Other assets.

b

Other transactions

1

Sales of assets to a noncharitable exempt organization.

2

Purchases of assets from a noncharitable exempt organization.

3

Rental of facilities, equipment, or other assets.

4

Reimbursement arrangements.

5

Loans or loan guarantees.

6

Performance of services or membership or fundraising solicitations.

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

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.

Yes

No

1a(1)

No

1a(2)

No

1b(1)

No

1b(2)

No

1b(3)

No

1b(4)

No

1b(5)

No

1b(6)

No

1c

No

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

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

1

If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

2014-03-17

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

DEIDRA K NELSON

Preparer's Signature

Date

2014-04-02

Check if self-employed

PTIN

P01075323

Firm's name

KEVIN M BURNS & ASSOCIATES LLC

Firm's EIN

Firm's address

4507 SE 16TH PL CAPE CORAL, FL 33904

Phone no

(239) 542-1976

Form 990-PF (2013)

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
UNITED WAY 7273 CONCOURSE DR FT MYERS,FL 33908			CHARITABLE CONTRIBUTION	7,450
CANTERBURY SCHOOL 8141 COLLEGE PARKWAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	1,550
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	1,000
LEE MEMORIAL HEALTH FOUNDATION PO BOX 2218 FORT MYERS,FL 33908			CHARITABLE CONTRIBUTION	20,000
CHILDRENS ADVOCACY 3830 EVANS AVE FORT MYERS,FL 33901			CHARITABLE CONTRIBUTION	5,000
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	5,000
JEWISH FEDERATION OF LEE COUNTY 9701 COMMERCE CENTER CT FORT MYERS,FL 33908			CHARITABLE CONTRIBUTION	6,000
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	100
CHABAD LUBAVITCH 951 DEAN WAY FT MYERS,FL 33919			CHARITABLE CONTRIBUTION	100
CHABAD LUBAVICTCH 951 DEAN WAY FT MYERS,FL 33919			CHARITABLE CONTRIBUTION	100
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	100
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	4,500
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CAHRITABLE CONTRIBUTION	100
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRBUTION	100
CONGREGATION AGUDAS ACHIM 7300 HART LANE AUSTIN,TX 78731			CHARITABLE CONTRIBUTION	2,525
Total  3a				90,975

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	100
CANTERBURY SCHOOL 8141 COLLEGE PARKWAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	2,500
CHABAD LUBAVITCH 951 DEAN WAY FORT MYERS,FL 33919			CHARITABLE CONTRIBUTION	2,500
LEE MEMORIAL HEALTH FOUNDATION PO BOX 2218 FORT MYERS,FL 33919			3 WISHES	1,000
HOPE HOSPICE 9470 HEALTHPARK CIRCLE FORT MYERS,FL 33908			CHARITABLE CONTRIBUTION	1,000
CHILDRENS HOME SOCIETY 1940 MARAVILLA AVENUE FORT MYERS,FL 33901			CHARITABLE CONTRIBUTION	1,000
OUR MOTHERS HOME 18011 S TAMIAMI TRAIL FORT MYERS,FL 33908			CAHRITABLE CONTRIBUTION	1,000
BOYS AND GIRLS CLUB 2980 EDISON AVENUE FORT MYERS,FL 33908			CHARITABLE CONTRIBUTION	1,000
HARRY CHAPIN FOOD BANK 3760 FOWLER STREET FORT MYERS,FL 33901			CHARITABLE CONTRIBUTION	1,000
ABUSE COUNSELING AND TREATMENT 2023 JEFFCOTT STREET FORT MYERS,FL 33901			CHARITABLE CONTRIBUTION	1,000
TEMPLE BETH SHALOM 702 SE 24TH AVENUE CAPE CORAL,FL 33990			CHARITABLE CONTRIBUTION	1,000
ORT AMERICA 75 MAIDEN LANE 10TH FLOOR NEW YORK,NY 10038			CHARITABLE CONTRIBUTION	1,000
MAZON 10495 SANTA MONICA BLVD LOS ANGELES,CA 90025			CHARITABLE CONTRIBUTION	1,000
MAGEN DAVID ADOM AFMDA 352 SEVENTH AVENUE SUITE 400 NEW YORK,NY 10001			CHARITABLE CONTRIBUTION	1,000
THE FOUNDATION FOR LEE COUNTY PUBLIC SCHOOLS 2266 SECOND STREET FORT MYERS,FL 33901			CHARITABLE CONTRIBUTION	8,500
Total  3a				90,975

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
UNITED WAY 7273 CONCOURSE DRIVE FORT MYERS, FL 33908			CHARITABLE CONTRIBUTION	12,750
Total  3a				90,975

TY 2013 Accounting Fees Schedule

Name: IDELSON FAMILY FOUNDATION TRUST

EIN: 45-2741117

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	1,550			

TY 2013 Compensation Explanation

Name: IDELSON FAMILY FOUNDATION TRUST

EIN: 45-2741117

Person Name	Explanation
CHARLES IDELSON	

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

TY 2013 Gain/Loss from Sale of Other Assets Schedule

Name: IDELSON FAMILY FOUNDATION TRUST
EIN: 45-2741117

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
1162 347 SHARES OF FRANKLIN ADJUSTAB	2012-03	PURCHASE	2013-02		10,275	10,322			-47	
3928 17 SHARES OF FRANKLIN ADJUSTABL	2012-09	PURCHASE	2013-02		34,725	35,000			-275	
77 078 SHARES OF OPPENHEIMER DEVELOP	2013-02	PURCHASE	2013-06		2,631	2,766			-135	
2422 SHARES OF VANGUARD SHORT-TERM I	2012-09	PURCHASE	2013-08		25,867	26,254			-387	
95 SHARES OF RYLAND GROUP INC	2013-05	PURCHASE	2013-08		3,316	4,569			-1,253	
135 SHARES OF EPL OIL & GAS INC COM	2013-05	PURCHASE	2013-11		4,279	4,598			-319	
210 SHARES OF SANTARUS INC	2013-08	PURCHASE	2013-12		6,716	5,523			1,193	
90 SHARES OF LOCKHEED MARTIN CORP	2011-08	PURCHASE	2013-01		8,459	6,402			2,057	
130 SHARES OF ABBOTT LABORATORIES	2010-09	PURCHASE	2013-01		4,257	3,216			1,041	
130 SHARES OF ABBVIE INC COM	2010-09	PURCHASE	2013-01		4,874	3,487			1,387	
155 SHARES OF WISDOMTREE EMERGING MA	2011-06	PURCHASE	2013-02		8,928	9,810			-882	
120 SHARES OF WISDOMTREE EMERGING MA	2011-08	PURCHASE	2013-02		6,912	6,661			251	
40 SHARES OF CELGENE CORP	2011-02	PURCHASE	2013-02		3,966	2,113			1,853	
20 SHARES OF CELGENE CORP	2011-08	PURCHASE	2013-02		1,983	1,125			858	
25 SHARES OF VISA INC CLASS A SHARES	2011-05	PURCHASE	2013-02		3,942	1,942			2,000	
150 SHARES OF EXELON CORP	2010-07	PURCHASE	2013-02		4,594	6,302			-1,708	
195 SHARES OF EXELON CORP	2010-09	PURCHASE	2013-02		5,973	8,346			-2,373	
135 SHARES OF STRYKER CORP	2010-08	PURCHASE	2013-02		8,566	5,951			2,615	
1912 477 SHARES OF MANNING & NAPIER	2010-07	PURCHASE	2013-04		15,357	15,032			325	
680 SHARES OF MANNING & NAPIER WORLD	2010-08	PURCHASE	2013-04		5,460	5,134			326	
60 SHARES OF MICROSOFT CORP	1999-01	PURCHASE	2013-04		1,726	1,072			654	
13 SHARES OF BLACKROCK INC	2011-02	PURCHASE	2013-04		3,397	2,669			728	
24 SHARES OF VISA INC CLASS A SHARES	2011-05	PURCHASE	2013-04		3,944	1,864			2,080	
135 SHARES OF GUGGENHEIM S&P MIDCAP	2011-08	PURCHASE	2013-05		14,352	10,473			3,879	
201 499 SHARES OF MATTHEWS ASIA DIVI	2010-07	PURCHASE	2013-06		3,081	2,668			413	
7858 SHARES OF ZOETIS INC CL A	2011-08	PURCHASE	2013-07		23	15			8	
20 SHARES OF ZOETIS INC CL A	2011-08	PURCHASE	2013-07		609	374			235	
79 SHARES OF CATERPILLAR INC	2011-08	PURCHASE	2013-07		6,446	6,664			-218	
23982 973 SHARES OF VANGUARD HIGH-YI	2004-03	PURCHASE	2013-08		142,699	153,491			-10,792	
200 SHARES OF VANGUARD TOTAL BOND MA	2010-11	PURCHASE	2013-08		16,102	16,325			-223	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
22 SHARES OF ISHARES TIPS BOND ETF	2010-03	PURCHASE	2013-08		2,473	2,277			196	
223 SHARES OF JPMORGAN CHASE & CO	2010-07	PURCHASE	2013-09		11,481	9,051			2,430	
145 SHARES OF WISDOMTREE DIVIDEND TO	2011-10	PURCHASE	2013-09		9,057	6,716			2,341	
170 SHARES OF VERIZON COMMUNICATIONS	2010-09	PURCHASE	2013-09		7,731	5,246			2,485	
95 SHARES OF THERMO FISHER SCIENTIFI	2010-09	PURCHASE	2013-09		8,599	4,363			4,236	
20 SHARES OF THERMO FISHER SCIENTIFI	2012-03	PURCHASE	2013-09		1,810	1,158			652	
1209 875 SHARES OF MATTHEWS ASIA DIV	2010-07	PURCHASE	2013-11		19,370	16,019			3,351	
309 SHARES OF WISDOMTREE DIVIDEND TO	2011-10	PURCHASE	2013-11		20,669	14,312			6,357	
1503 209 SHARES OF TCW EMERGING MARK	2011-05	PURCHASE	2013-11		12,672	13,394			-722	
499 741 SHARES OF TCW EMERGING MARKE	2011-06	PURCHASE	2013-11		4,213	4,458			-245	
1003 394 SHARES OF TCW EMERGING MARK	2012-03	PURCHASE	2013-11		8,459	8,870			-411	
141 331 SHARES OF MANAGERS AMG YACKT	2012-03	PURCHASE	2013-12		3,389	2,644			745	
56 SHARES OF WISDOMTREE DIVIDEND TOP	2011-10	PURCHASE	2013-12		3,747	2,594			1,153	
295 SHARES OF JPMORGAN CHASE & CO AL	2012-08	PURCHASE	2013-12		13,263	11,720			1,543	
630 SHARES OF POWERSHARES INSURED NA	2011-09	PURCHASE	2013-12		14,567	15,308			-741	
599 SHARES OF POWERSHARES INSURED NA	2012-09	PURCHASE	2013-12		13,850	15,215			-1,365	
205 SHARES OF GENERAL MTRS CO	2010-11	PURCHASE	2013-12		7,964	7,185			779	

**TY 2013 Investments Corporate
Bonds Schedule**

Name: IDELSON FAMILY FOUNDATION TRUST
EIN: 45-2741117

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORPORATE BONDS	583,405	580,278

**TY 2013 Investments Corporate
Stock Schedule**

Name: IDELSON FAMILY FOUNDATION TRUST
EIN: 45-2741117

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPRATE STOCK	767,746	1,043,746

TY 2013 Investments Government Obligations Schedule

Name: IDELSON FAMILY FOUNDATION TRUST

EIN: 45-2741117

**US Government Securities - End of
Year Book Value:**

161,694

**US Government Securities - End of
Year Fair Market Value:**

155,296

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

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

TY 2013 Other Professional Fees Schedule

Name: IDELSON FAMILY FOUNDATION TRUST

EIN: 45-2741117

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
AGENCY FEES	10,528			

TY 2013 IRS Payment**Name:** IDELSON FAMILY FOUNDATION TRUST**EIN:** 45-2741117**Routing Transit Number:** 067015119**Bank Account Number:** 3000043483**Type of Account:** Checking**Payment Amount in Dollars and Cents:** 1,280**Requested Payment Date:** 2014-04-15**Taxpayer's Daytime Phone Number:** (239) 633-2932