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Form **990-PF****Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2013Department of the Treasury
Internal Revenue Service▶ 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.

Open to Public Inspection

For calendar year 2013 or tax year beginning

, 2013, and ending

, 20

Name of foundation ESPERANTIC STUDIES FOUNDATION		A Employer identification number 52-0885287
Number and street (or P.O. box number if mail is not delivered to street address) 1015 15th STREET, NW	Room/suite 1000	B Telephone number (see instructions) 208-863-4952
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, D.C. 20005-2621		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$3,100,997	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	516,503			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	6	6	6	
	4 Dividends and interest from securities	100,450	100,450	100,450	
	5a Gross rents	0			
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<3713>			
	b Gross sales price for all assets on line 6a 504,699				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications			0	
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)	0				
11 Other income (attach schedule)	43,653	0	43,653		
12 Total. Add lines 1 through 11	656,899	100,456	144,109		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages	14,095		8,457	5,638
	15 Pension plans, employee benefits	2,684		1,610	1,074
	16a Legal fees (attach schedule)	2,328		1,338	990
	b Accounting fees (attach schedule)	166		166	
	c Other professional fees (attach schedule)	59,645	516	13,616	46,029
	17 Interest	0			
	18 Taxes (attach schedule) (see instructions)	6,975		6,975	
	19 Depreciation (attach schedule) and depletion	0			
	20 Occupancy	841		505	336
	21 Travel, conferences, and meetings	37,556		19,253	18,303
	22 Printing and publications	0			
	23 Other expenses (attach schedule)	26,582		16,935	9,647
	24 Total operating and administrative expenses. Add lines 13 through 23	150,872	516	68,855	82,017
	25 Contributions, gifts, grants paid	8,454			8,454
26 Total expenses and disbursements. Add lines 24 and 25	159,326	516	68,855	90,471	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	497,573				
b Net investment income (if negative, enter -0-)		99,940			
c Adjusted net income (if negative, enter -0-)			75,254		

For Paperwork Reduction Act Notice, see instructions.

Cat No 11289X

Form 990-PF (2013)

SCANNED OCT 31 2014
Operating and Administrative ExpensesP
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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			41,820	35,372	35,372
	2 Savings and temporary cash investments			23,403	34,785	34,785
	3 Accounts receivable ▶ <u>Advance on CD Sales</u>					
	Less: allowance for doubtful accounts ▶ <u>-0-</u>			6,885	6,115	6,115
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7 Other notes and loans receivable (attach schedule) ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments—U.S. and state government obligations (attach schedule)					
	b Investments—corporate stock (attach schedule)			1,696,483	3,024,725	3,024,725
	c Investments—corporate bonds (attach schedule)					
	11 Investments—land, buildings, and equipment: basis ▶					
Liabilities	Less: accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)			523,324		
	14 Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach schedule) ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)			2,291,915	3,100,997	3,100,997
	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable (attach schedule)					
	22 Other liabilities (describe ▶)					
	23 Total liabilities (add lines 17 through 22)					
	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24 Unrestricted			1,671,025	2,390,100	
	25 Temporarily restricted			120,890	210,897	
	26 Permanently restricted			500,000	500,000	
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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 instructions)			2,291,915	3,100,997	
	31 Total liabilities and net assets/fund balances (see instructions)			2,291,915	3,100,997	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	2,291,915
2 Enter amount from Part I, line 27a	2	497,573
3 Other increases not included in line 2 (itemize) ▶ <u>UNREALIZED GAINS ON INVESTMENTS</u>	3	311,509
4 Add lines 1, 2, and 3	4	3,100,997
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	3,100,997

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	PUBLICLY TRADED SECURITIES			
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a	504,699	508,412	< 3713 >	
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	< 3713 >
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 }		3	0

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

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

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

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

(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	394,101	2,253,501	.174884
2011	165,735	2,312,533	.071668
2010	205,003	2,321,803	.088294
2009	192,215	2,042,237	.094119
2008	482,632	2,749,490	.175535
2	Total of line 1, column (d)		2 0.604500
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years		3 0.120900
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5		4 2,555,528
5	Multiply line 4 by line 3		5 308,963
6	Enter 1% of net investment income (1% of Part I, line 27b)		6 999
7	Add lines 5 and 6		7 309,962
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.		8 90,471

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	1999	
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	1999	
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	1999	
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	3870	
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7	3870	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1871	
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax 1871 Refunded	11	0	

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?		Yes	No
1a				X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>				
c	Did the foundation file Form 1120-POL for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ _____ (2) On foundation managers. ► \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	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? <i>If "Yes," attach a conformed copy of the changes</i>	3		X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b	X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	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? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ►			
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	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)? <i>If "Yes," complete Part XIV</i>	9	X	
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10	X	

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ <u>www.esperantico.org</u>				
14	The books are in care of ▶ <u>Joel Amis</u>	Telephone no. ▶	<u>514-766-8023</u>	
	Located at ▶ <u>277 rue Regina, Montréal, QC</u>	ZIP+4 ▶	<u>H4G 2G6</u>	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. ▶ <input type="checkbox"/>	and enter the amount of tax-exempt interest received or accrued during the year ▶ <u>15</u>		
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 ▶ <u>CANADA, NETHERLANDS</u>				

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	N/A
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>			
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>)	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)? (see instructions) ☒ Yes ☐ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No
- b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No
Organizations relying on a current notice regarding disaster assistance check here ☐
- c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☒ Yes ☐ No
If "Yes," attach the statement required by Regulations section 53.4945–5(d).
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
If "Yes" to 6b, file Form 8870.
- 7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No
- b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

5b

X

6b

X

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

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

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

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

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.		Expenses
1		
2	See Schedule	44,516
3		32,199
4		13,757

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.		Amount
1		
2	None	
All other program-related investments. See 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	2,190,856
b	Average of monthly cash balances	1b	37,690
c	Fair market value of all other assets (see instructions)	1c	365,899
d	Total (add lines 1a, b, and c)	1d	2,594,445
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	0
3	Subtract line 2 from line 1d	3	2,594,445
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	38,917
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,555,528
6	Minimum investment return. Enter 5% of line 5	6	127,776

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

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	90,471
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	0
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	90,471
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	999
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	89,472

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				0
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ <u>90,471</u>				
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				0
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0			
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				

Part XIV Private 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 foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	75,254	100,163	60,562	35,420	271,399
b 85% of line 2a	63,966	85,139	51,477	30,107	230,689
c Qualifying distributions from Part XII, line 4 for each year listed	90,471	397,027	165,735	208,357	861,590
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	90,471	397,027	165,735	208,357	861,590
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	85,184	75,117	77,085	77,393	314,779
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 ☐ 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:
- See Schedule
- 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 XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
a	<u>Advertising</u>	<u>541800</u>	<u>11,737</u>			
b	<u>Tuition Income</u>					<u>31,441</u>
c	<u>Miscellaneous (Currency Exch.)</u>					<u>475</u>
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			<u>14</u>	<u>6</u>	
4	Dividends and interest from securities			<u>14</u>	<u>100,450</u>	
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			<u>18</u>	<u><3713></u>	
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)		<u>11,737</u>		<u>96,743</u>	<u>31,916</u>
13	Total. Add line 12, columns (b), (d), and (e)				<u>13</u>	<u>140,396</u>

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

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

[illegible]

Part I, Line 1 Contributions	(a) Revenue per Books
Miscellaneous Donations	\$21,865
One-time Bequest	494,638
Total to Part I, Line 1	\$516,503

Part I, Line 11 Other Income	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Disb
NASK Tuition	\$31,441		31,441	
Advertising (Google Ads)	11,737		\$11,737	
Miscellaneous	475		475	
Totals to Part I, Line 11	\$43,653	-0-	\$43,653	

Part I, Line 16a Legal Fees				
ESF-Canada	\$1,338		\$ 1,338	
ESF-enrete	990	-0-		\$990

Part I, Line 16b Accounting Fees				
Accounting Data Review	\$166	-0-	\$166	-0-

Part I, Line 16c Other Professional Fees				
Esperanto (NASK) Admin Fees	\$4,725			4,725
Teaching honorariums	5,600		5,600	
Edukado.net Administrative Fees	25,704			25,704
ESF-enrete Administrative Fees	15,600			15,600
Fundraising Fees	7,500		7,500	
Investment Advice Fees	516	516	516	
Totals to Part I, Line 16c	\$59,645	\$516	\$13,616	\$46,029

Part I, Line 18 Taxes				
2012 Form 990-PF	\$5,717		\$5,717	
2012 Form 990-T	1,258		1,258	
Totals to Part I, Line 18	\$6,975		\$6,975	

Part I, Line 23 Other Expenses				
Expenses related to NASK classes	\$19,815		\$12,149	\$7,666
CALICA Award	250			250
Office Expenses	580		348	232
Office Equipment Maint & Exp	437		262	175
Bank/PayPal Charges	1,176		1,176	
Currency Exchange	485		485	
Fund-raising Expenses	2,515		2,515	
ESF-enrete website renewal	1,324			1,324
Totals to Part I, Line 23	\$26,582		\$16,935	\$9,647

Esperantic Studies Foundation
Form 990-PF

52-0885287
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Part II, Line 10b Investments—corporate stock at Year-End Market Value (also Book Value)

21,700 Ishares Select Div Index Fund	\$1,548,295
3880 Ishares MSCI EAFE Index Fund	260,329
6900 Ishares US Pfd Stock ETF	254,127
1827 Ishares Asia/Pac Div ETF	99,024
1264 Ishares Global Healthcare ETF	108,830
1294 Ishares Cohen & Steers REIT ETF	96,688
1078 Ishares US Utilities ETF	103,294
23118 Ishares Int Pfd Stock ETF	554,138
Total Corporate Stocks Part II, Line 10b	\$3,024,725

Part III, Line 3 Other Increases to Net Assets

Unrealized Gains on Investments	\$ 311,509
Total Adjustments for Part III, Line 3	\$ 311,509

Part VII-A, Line 10 Substantial Contributor

Estate of Brian Kaneen
704 – 1255 Main Street
Vancouver, BC V6A 4G5
Canada

Part VIII List of Officers, Directors, Trustees and Foundation Managers

<u>Name and Address</u>	<u>Title and Av. Hrs/Wk</u>	<u>Compensation</u>	<u>Empl Benefit Plan Contrib</u>	<u>Expense Account</u>
Mark Fettes Simon Fraser Univ., 8888 University Drive, Burnaby, British Columbia, Canada V8A 1P8	President/Director 4 / 2	-0-	-0-	-0-
Grant Goodall Univ. of CA, San Diego 9500 Gilman Drive, #0108, La Lolla, CA 92093	Vice-President / President 2	-0-	-0-	-0-
Derek Roff Univ. of New Mexico Albuquerque, NM 87131-0001	Vice-President / Secretary 2 / 3	-0-	-0-	-0-
Bonnie Fonseca-Greber 323 Humanities Department of Classical and Modern Languages University of Louisville Louisville, KY 40292	Secretary 2	-0-	-0-	-0-
Anna Bennett 277 rue Regina Montreal, QC H4G 2G6	Treasurer 8-10	-0-	-0-	-0-
Humphrey Tonkin Mortensen Library, Univ of Hartford West Hartford, CT 06117	Director at Large 2	-0-	-0-	-0-
Wallace G. du Temple 765 Braemar Ave., North Saanich British Columbia, Canada V8L 5G5	Director at Large 2	-0-	-0-	-0-
Timothy Reagan Central Connecticut State University 1615 Stanley Street – P.O. Box 4010 New Britain, CT 06050-4010	Director at Large 2	-0-	-0-	-0-
Geoffrey Greatrex Dept. of Classics & Religious Studies University of Ottawa Desmarais Building, 10th floor 55 Laurier Ave. East Ottawa, ON, CANADA K1N 6N5	Director at Large 2	-0-	-0-	-0-
Chuck Mays 16 Dixie Trail Raleigh, NC 27607	Director at Large 2	-0-	-0-	-0-

Part IX-A, Line 1 Summary of Direct Charitable Activities – Activity One

The Foundation supports interlingual courses / workshops including administration, delivery and student participation through need-based support.

Total to Part IX-A, Line 1 – Expenses **\$44,516**

Part IX-A, Line 2 Summary of Direct Charitable Activities – Activity Two

The Foundation supports the development of a multilingual network of indigenous people's organizations, including documentation, communication and pedagogy. It also supports original research on interlingual topics such as cultural aspects of Esperanto and development of an interactive Word Wide Web language learning environment as well as the dissemination of research and pedagogy.

Total to Part IX-A, Line 2 – Expenses **\$32,199**

Part IX-A, Line 3 Summary of Direct Charitable Activities – Activity Three

The Foundation supports educational conferences and seminars related to interlingual topics such as cultural aspects of Esperanto.

Total to Part IX-A, Line 3 – Expenses **\$13,757**

Part XV, Lines 2a through 2d

a. Name and Address of Person to Whom Applications Should be Submitted

Joel Amis or any director listed in Part VIII

COP STE Catherine CP 60502

Montreal QC H1V 3T8

Canada (Kanado)

Telephone Number: 514-766-8023 (Canada)

b. Form and Content of Applications: Include a letter of inquiry (to be followed by formal proposal with budget and timeline).

c. Submission Deadlines: None (considered for current year if funds remain in budget; submissions received later in the year can be considered in following year's budget discussions).

d. Restrictions and Limitations on Awards:

Awards will be granted in the areas of research, teaching, or publications dealing with interlinguistics. Applications should show a clear pertinence to ESF's core goals, mission, and values. ESF only commits to funding projects with a definite beginning and end with a defined timeline.

Part XV, Line 3a Grants and Contributions Paid During the Year (Relationship to foundation manager or substantial contributor: NONE in all cases)

Gobbo, Federico	University of Amsterdam, Spuistraat 210, room 313, NL-1012VT Amsterdam, The Netherlands	grant for interlinguistics course at University of Torino	1322
Interkultura Centro Herzberg	Grubenhagenstr.6, DE- 37412 Herzberg am Harz, Germany	grant for scanning collection of scientific journals "Scienca Revuo"	2577
Adam Mickiewicz University Interlinguistics Program	Adam Mickiewicz University, al. Niepodleglosci 4, PL-61- 874 Poznan, Poland	Scholarship grant to Adam Mickiewicz University Interlinguistics Program (scholarships are granted to students at program administrator's discretion, not directly by ESF)	1796
Maradan, Melanie	Faculté de traduction et d'interprétation, 40, boulevard du Pont-d'Arve, CH-1211 Genève 4, Switzerland	grant for summer training session on terminology	1460
Balaz, Peter	Víťazná 840/67A, 958 04 Partizánske, Slovakia	grant for training session on WikiTrans project	1298

Part XV, Line 3b Grants and Contributions Approved for Future Payments (Relationship to foundation manager or substantial contributor: NONE)

Adam Mickiewicz Univ. Interlinguistics Program	Adam Mickiewicz Univ al. Niepodleglosci 4 PL-61-874 Poznan Poland	Scholarship grant to Adam Mickiewicz University Interlinguistics Program (scholarships are granted to students at program administrator's discretion, not directly by ESF)	\$5,500
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