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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 separate instructions is at www.irs.gov/form990pf.

2013

For calendar year 2013 or tax year beginning

, and ending

Name of foundation

HAROLD & NANCY ZIRKIN FOUNDATION

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

5630 WISCONSIN AVENUE, #1703

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

CHEVY CHASE, MD 20815

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

H Check type of organization: Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year **2,140,181.** (from Part II, col. (c), line 16) J Accounting method: Cash Accrual
(Part I, column (d) must be on cash basis.) Other (specify) _____

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	58,462.	27,132.		STATEMENT 1
Revenue	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	97,314.			
	b Gross sales price for all assets on line 6a	1,133,180.			
	7 Capital gain net income (from Part IV, line 2)		97,314.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 Total. Add lines 1 through 11	155,776.	124,446.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	3,250.	1,625.		1,625.
	c Other professional fees	690.	345.		345.
	17 Interest				
	18 Taxes	3,188.	67.		68.
	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	24 Total operating and administrative expenses. Add lines 13 through 23	7,128.	2,037.		2,038.
	25 Contributions, gifts, grants paid	105,083.			105,083.
	26 Total expenses and disbursements. Add lines 24 and 25	112,211.	2,037.		107,121.
	27 Subtract line 26 from line 12:	43,565.			
	a Excess of revenue over expenses and disbursements				
	b Net investment income (if negative, enter -0-)		122,409.		
	c Adjusted net income (if negative, enter -0-)			N/A	

Assets	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
1	Cash - non-interest-bearing		222,027.	516,491.	516,491.
2	Savings and temporary cash investments				
3	Accounts receivable ►				
	Less: allowance for doubtful accounts ►		4,294.		
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	1,374,611.	1,128,006.	1,623,690.
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 ►)				
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		1,600,932.	1,644,497.	2,140,181.
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.	
Liabilities	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
24	Unrestricted				
25	Temporarily restricted				
26	Permanently restricted				
Net Assets or Fund Balances	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
27	Capital stock, trust principal, or current funds		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		1,600,932.	1,644,497.	
30	Total net assets or fund balances		1,600,932.	1,644,497.	
31	Total liabilities and net assets/fund balances		1,600,932.	1,644,497.	

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	1,600,932.
2	Enter amount from Part I, line 27a	2	43,565.
3	Other increases not included in line 2 (itemize) ►	3	0.
4	Add lines 1, 2, and 3	4	1,644,497.
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	1,644,497.

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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	1,133,180.		1,035,866.		97,314.
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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					97,314.
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	97,314.	
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	N/A	

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	117,295.	1,621,206.	.072350
2011	94,559.	1,431,727.	.066045
2010	84,073.	1,439,027.	.058424
2009	69,671.	1,203,491.	.057891
2008	85,089.	1,563,301.	.054429

2 Total of line 1, column (d)

2 .309139

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 .061828

4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5

4 1,953,136.

5 Multiply line 4 by line 3

5 120,758.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 1,224.

7 Add lines 5 and 6

7 121,982.

8 Enter qualifying distributions from Part XII, line 4

8 107,121.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 ► <input type="checkbox"/> and enter "N/A" on line 1.	<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">1</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">2</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">3</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">4</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">5</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">6a</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">6b</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">6c</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">6d</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">7</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">8</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">9</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">10</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">11</div>	2,448.
Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		0.
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		2,448.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2,448.
3 Add lines 1 and 2		0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		0.
6 Credits/Payments:		
a 2013 estimated tax payments and 2012 overpayment credited to 2013		1,640.
b Exempt foreign organizations - tax withheld at source	0.	
c Tax paid with application for extension of time to file (Form 8868)	0.	
d Backup withholding erroneously withheld	0.	
7 Total credits and payments. Add lines 6a through 6d	1,640.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	0.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	808.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	0.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ► <input type="checkbox"/>	0.	
Refunded ► <input type="checkbox"/>		

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?	4a	X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the 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>	4b	X
1c Did the foundation file Form 1120-POL for this year?	4c	X
2d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ <u>0</u> . (2) On foundation managers. ► \$ <u>0</u> .	2	—
2e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ <u>0</u> .	3	X
2f 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>	4a	X
3g 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>	4b	X
4h Did the foundation have unrelated business gross income of \$1,000 or more during the year? b If "Yes," has it filed a tax return on Form 990-T for this year?	5	X
5i Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	6	X
6j 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?	7	X
7k 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>		
8l Enter the states to which the foundation reports or with which it is registered (see instructions) ► <u>MD</u>		
9m 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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	8b	X
10n 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
10o Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10	X

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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? Website address ► N/A	13		X
14	The books are in care of ► HAROLD ZIRKIN Located at ► 5630 WISCONSIN AVENUE, #1703, CHEVY CHASE, MD	Telephone no. ► 301-961-9000 ZIP+4 ► 20815		
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
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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No X

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"/> X 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"/> X No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X 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"/> X 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"/> X 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A ►	
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? If "Yes," list the years ►	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X No
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X 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
 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

6b

X

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

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
HAROLD ZIRKIN 5630 WISCONSIN AVENUE, #1703 CHEVY CHASE, MD 20815	PRESIDENT 1.00	0.	0.	0.
NANCY ZIRKIN 5630 WISCONSIN AVENUE, #1703 CHEVY CHASE, MD 20815	VP/TREASURER 0.00	0.	0.	0.
ANDREW LAZEROW C/O 5630 WISCONSIN AVENUE, #1703 CHEVY CHASE, MD 20815	SECRETARY 0.00	0.	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

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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		
3		

All other program-related investments. See instructions.

3		

Total. Add lines 1 through 3

► 0.

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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	1,652,683.
b	Average of monthly cash balances	1b	330,196.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,982,879.
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	1,982,879.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	29,743.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,953,136.
6	Minimum investment return. Enter 5% of line 5	6	97,657.

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	97,657.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	2,448.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	527.
c	Add lines 2a and 2b	2c	2,975.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	94,682.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	94,682.
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	94,682.

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	107,121.
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	107,121.
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	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	107,121.

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				94,682.
2 Undistributed income, if any, as of the end of 2013			0.	
a Enter amount for 2012 only				
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	3,469.			
e From 2012	41,296.			
f Total of lines 3a through e	44,765.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 107,121.			0.	
a Applied to 2012, but not more than line 2a				
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				94,682.
e Remaining amount distributed out of corpus	12,439.			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.		
6 Enter the net total of each column as indicated below:	57,204.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		0.		
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		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	57,204.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011	3,469.			
d Excess from 2012	41,296.			
e Excess from 2013	12,439.			

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
a Paid during the year				
ASPEN INSTITUTE 1000 N. THIRD STREET ASPEN, CO 81611	NONE	CHARITABLE	GENERAL	3,500.
FREEDOM HOUSE 1301 CONNECTICUT AVENUE, NW WASHINGTON, DC 20036	NONE	CHARITABLE	GENERAL	2,500.
KENNEDY CENTER 2700 F STREET, NW WASHINGTON, DC 20566-0001	NONE	CHARITABLE	GENERAL	2,000.
LANGUAGE ETC. 2200 CALIFORNIA STREET, NW WASHINGTON, DC 20008	NONE	CHARITABLE	GENERAL	1,000.
LEADERSHIP CONFERENCE FOR CIVIL RIGHTS 1629 K STREET, NW 10TH FLOOR WASHINGTON, DC 20006	NONE	CHARITABLE	GENERAL	1,200.
Total	SEE CONTINUATION SHEET(S)			► 3a 105,083.
b Approved for future payment				
NONE				
Total				► 3b 0.

Part XVI-A Analysis of Income-Producing Activities

	Unrelated business income		Excluded by section 512, 513, or 514	(e) Related or exempt function income
	(a) Business code	(b) Amount		
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				
4 Dividends and interest from securities			14	58,462.
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	97,314.
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.		155,776.
13 Total. Add line 12, columns (b), (d), and (e)			13	155,776.
(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).
▼	N/A

HAROLD & NANCY ZIRKIN FOUNDATION

52-1879047

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
LUNGIVITY 6917 ARLINGTON ROAD, #352 BETHESDA, MD 20814	NONE	CHARITABLE	GENERAL	2,200.
ROUNDUP RIVER RANCH 10 W. BEAVER CREEK BLVD, #250 AVON, CO 81620-8589	NONE	CHARITABLE	GENERAL	12,418.
SHARE OUR STRENGTH 1730 M. STREET, NW #700 WASHINGTON, DC 20036	NONE	CHARITABLE	GENERAL	20,000.
STRATHMORE HALL FOUNDATION 5301 TUCKERMAN LANE NORTH BETHESDA, MD 20852-3385	NONE	CHARITABLE	GENERAL	5,000.
US AGAINST ALZHEIMER'S NETWORK 1101 K STREET, NW, #400 WASHINGTON, DC 20005	NONE	CHARITABLE	GENERAL	10,000.
WASHINGTON DC JEWISH COMMUNITY CENTER 1529 SIXTEENTH STREET, NW WASHINGTON, DC 20036	NONE	CHARITABLE	GENERAL	5,000.
WASHINGTON HEBREW CONGREGATION 3935 MACOMB ST, NW WASHINGTON, DC 20016	NONE	CHARITABLE	GENERAL	5,575.
WASHINGTON HOSPITAL CENTER 110 IRVING STREET, NW #1E-3 WASHINGTON, DC 20010-2975	NONE	CHARITABLE	GENERAL	25,000.
WOODROW WILSON CENTER 1300 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20016	NONE	CHARITABLE	GENERAL	7,690.
YACHAD 1666 CONNECTICUT AVENUE, #500 WASHINGTON, DC 20009	NONE	CHARITABLE	GENERAL	2,000.
Total from continuation sheets				94,883.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
M&T TRUST CO.	58,462.	0.	58,462.	27,132.	
TO PART I, LINE 4	58,462.	0.	58,462.	27,132.	

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	3,250.	1,625.		1,625.
TO FORM 990-PF, PG 1, LN 16B	3,250.	1,625.		1,625.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
AGENCY FEES	690.	345.		345.
TO FORM 990-PF, PG 1, LN 16C	690.	345.		345.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAXES	3,053.	0.		0.
FOREIGN TAXES	135.	67.		68.
TO FORM 990-PF, PG 1, LN 18	3,188.	67.		68.

FORM 990-PF	CORPORATE STOCK	STATEMENT	5
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCK	1,128,006.	1,623,690.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,128,006.	1,623,690.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT	6
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NAME OF MANAGER

HAROLD ZIRKIN
NANCY ZIRKIN
ANDREW LAZEROW

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	1,500 SHARES LINN CO LLC	P	10/26/12	05/14/13
b	2,000 SHARES ST. JOE CORP	P	01/11/13	06/04/13
c	1,000 SHARES ROYAL DUTCH SHELL	P	07/16/13	10/24/13
d	2,000 SHARES MOSAIC CO	P	07/31/13	12/03/13
e	2,000 SHARES STONECASTLE FINANCIAL CORP	P	11/07/13	12/12/13
f	1,000 SHARES ABBVIE INC	P	07/20/11	01/31/13
g	2,100 SHARES M&T BANK	P	12/12/12	10/24/13
h	400 SHARES M&T BANK	P	12/12/12	10/29/13
i	2,000 SHARES EXXON MOBIL CORP	P	07/05/00	04/05/13
j	100 SHARES LUCENT TECH	P	09/09/05	05/09/13
k	1,199 SHARES MAGNUM HUNTER	P	12/13/10	05/10/13
l	801 SHARES MAGNUM HUNTER	P	12/13/10	05/13/13
m	15,000 SHARES CAPITALSOURCE INC	P	VARIOUS	07/23/13
n	1,500 SHARES HEWLETT PACKARD CO	P	03/05/10	10/24/13
o	2,000 SHARES JP MORGAN CHASE	P	VARIOUS	11/19/13

(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 56,828.		57,625.	<797.>
b 40,097.		47,119.	<7,022.>
c 68,221.		67,093.	1,128.
d 93,741.		83,498.	10,243.
e 50,019.		50,000.	19.
f 36,594.		27,294.	9,300.
g 81,950.		55,650.	26,300.
h 15,641.		10,600.	5,041.
i 177,246.		77,750.	99,496.
j 94,994.		101,256.	<6,262.>
k 29,806.		26,707.	3,099.
l 19,913.		17,842.	2,071.
m 175,647.		170,015.	5,632.
n 35,849.		77,984.	<42,135.>
o 34,520.		23,190.	11,330.

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			<797.>
b			<7,022.>
c			1,128.
d			10,243.
e			19.
f			9,300.
g			26,300.
h			5,041.
i			99,496.
j			<6,262.>
k			3,099.
l			2,071.
m			5,632.
n			<42,135.>
o			11,330.

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 }

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 }

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 10,165 SHARES KKR FINANCIAL HOLDINGS				VARIOUS	12/19/13
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
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 122,114.		142,243.	<20,129. >		
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")		
(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			<20,129. >		
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
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	97,314.	
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	N/A	