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Form **990-PF**

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation
▶ Do not enter Social Security numbers on this form as it may be made public
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf. Department of the Treasury Internal Revenue Service For calendar year 2013 or tax year beginning , and ending

i	Nan	ne of	foundation					A Employer identification	on number
	٦.	НΔ	RLES AND ELSIE RUE	RENT EC	UNDATION, IN	C		58-213833	۵
_			nd street (or P O box number if mail is not deliv			<u>. </u>	Room/suite		J
			4 WASHINGTON ROAD				TIOOTII GUILE	B Telephone number 706-868-0	588
_			own, state or province, country, and ZIP	or foreign o	ostal code			C If exemption application is	
			USTA, GA 30907	or rororgin p				n exemption application is	pending, check here
G			all that apply: Initial return		Initial return of a fo	rmer public c	harity	D 1 Foreign organization	ns, check here
			Final return		Amended return	•	,		
			Address cha	nge	Name change			Foreign organizations in check here and attach or	neeting the 85% test,
Н	С	heck	type of organization: X Section	501(c)(3) ex	empt private foundation			E If private foundation st	
_[Se	ction 4947(a)(1) nonexempt charitable t	rust	Other taxable private founda	ition		under section 507(b)(
- 1	Fa	r ma	arket value of all assets at end of year	J Accounti	ng method: X Cash	Accri	ual	F If the foundation is in a	
	•		Part II, col (c), line 16)		her (specify)			under section 507(b)(
г.	▶			Part I, colu	mn (d) must be on cash b	oasis)			
	<u>Pa</u>	rt I	Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and necessarily equal the amounts in column (a)	(d) may not	(a) Revenue and expenses per books	(b) Net ind		(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
		1	Contributions, gifts, grants, etc., receive	ed				N/A	
		2	Check If the foundation is not required to a	ittach Sch B					
		3	Interest on savings and temporary cash investments						,
		4	Dividends and interest from securities		15,714.	1	5,714.		STATEMENT 1
		5a	Gross rents						
		b	Net rental income or (loss)				,	> '	
	e l	6a	Net gain or (loss) from sale of assets not on lin Gross sales price for all		-422.	······································			
	Revenue	_b	assets on line 6a	896.	` " >	. ,	λ**	RECE	IVEU
	Be	7	Capital gain net income (from Part IV, line 2)		·		0.	lo[8
		8	Net short-term capital gain		^ ^ ^	· · · · · · · · · · · · · · · · · · ·		9 MAY 2	2014
		9	Income modifications Gross sales less returns				· · · · · ·		
	Ì	_	and allowances		*****			OGD	IN UT T
	İ		Less Cost of goods sold Gross profit or (loss)			· · · · ·	· · · · · · · · · · · · · · · · · · ·		
		11	Other income		1,229.		1,229.		STATEMENT 2
		12	Total Add lines 1 through 11		16,521.	1	6,943.		SIATEMENT 2
_		13	Compensation of officers, directors, trustees,	etc.	0.		0.		0.
		14	Other employee salaries and wages						-
		15	Pension plans, employee benefits						
	enses	16a	Legal fees						
ne de	ĕ	b	Accounting fees						
2 2014	EX	C	Other professional fees						
~	Š	17	Interest						
(V)	Administrative Exp	18	Taxes STM	1 T 3	397.		76.		321.
(nis	19	Depreciation and depletion						
\equiv	Ē	20	Occupancy						
一		21	Travel, conferences, and meetings						
	(0)	22	Printing and publications						
Z	ing	23	Other expenses						<u> </u>
	rat	24	• • • • • • • • • • • • • • • • • • • •						
SCANNED JUN	\sim 1	۵-	expenses. Add lines 13 through 23		397.	· · · · · · · · · · · · · · · · · · ·	76.		321.
a).	- 1		Contributions, gifts, grants paid		25,926.				25,926.
		26	Total expenses and disbursements		26 202		5 .0		
_		27	Add lines 24 and 25		26,323.	·	<u>76.</u>		26,247.
			Subtract line 26 from line 12:		0 000				
			Excess of revenue over expenses and disburs. Net investment income (if negative, enter		-9,802.	1	6 967		
			Adjusted net income (if negative, enter -0-	•			<u>6,867.</u>	NT / A	-
32	2350	1	Aujusteu net mounte (n negative, enter -0-	7				N/A	1

Balance Sheets Arbat institute an extrainment increases Beginning of year End	For	Form 990-PF (2013) CHARLES AND ELSIE RUBEN					·2138339 Page 2		
1 Cish*, non-interest-bearing 2 Samings and temporary cash investments 3 Accounts exceedable	P	art	Balance Sheets Attached schedules and amounts in the description				End of year		
2 Savings and temporary cash investments 3 Accounts receivable ► Less allowance for doubtful accounts ► 4 Pedigar receivable 6 Receivables due from offices, disectors, trustees, and other decided pressons 7 Bitus researched of the Control of the	<u> </u>	,		· · · · · · · · · · · · · · · · · · ·			_ <u> </u>		
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Less: allowance for doubtful accounts		7							
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31 Total liabilities and net assets/fund balances 292,879. 283,077. Part III Analysis of Changes in Net Assets or Fund Balances 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	S	27	Capital stock, trust principal, or current funds	0.	,	0.			
31 Total liabilities and net assets/fund balances 292,879. 283,077. Part III Analysis of Changes in Net Assets or Fund Balances 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	set	28	Paid-in or capital surplus, or land, bldg., and equipment fund		,	0.			
31 Total liabilities and net assets/fund balances 292,879. 283,077. Part III Analysis of Changes in Net Assets or Fund Balances 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	t As	29	Retained earnings, accumulated income, endowment, or other funds	292,879.					
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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) ▶ 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) ▶ 5 Oc. 6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 6 283,077.	Š	30	Total net assets or fund balances	292,879.		283,077.			
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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) ▶ 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) ▶ 5 Oc. 6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 6 283,077.									
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) 2 Enter amount from Part I, line 27a 2 −9,802. 3 Other increases not included in line 2 (itemize) ► 4 Add lines 1, 2, and 3 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 6 283,077.		31	Total liabilities and net assets/fund balances	<u> 292,879.</u>	,	<u> 283,077.</u>			
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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) ► 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) ► 5 Oo. 6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 2 292,879. 2 -9,802. 3 0. 4 283,077.	F	art	III Analysis of Changes in Net Assets or Fund B	alances					
(must agree with end-of-year figure reported on prior year's return)1292,879.2Enter amount from Part I, line 27a2-9,802.3Other increases not included in line 2 (itemize)30.4Add lines 1, 2, and 34283,077.5Decreases not included in line 2 (itemize)50.6Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 306283,077.						1			
2	1		• • • • • • • • • • • • • • • • • • • •	30			202	070	
3 Other increases not included in line 2 (itemize) ► 4 Add lines 1, 2, and 3 5 Decreases not included in line 2 (itemize) ► 5 Decreases not included in line 2 (itemize) ► 6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 6 283,077.	0	•							
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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 6 283,077.				· · · · · · · · · · · · · · · · · · ·			202		
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 6 283, 077.	-						403		
				olumn (h) line 30	_ .		283		
	<u> </u>	. 5 (4)	The state of the s	Jania (D), into OO					

	RLES AND ELSIE RI)N ,	IN	<u>c. </u>	58-21	38339 Page 3
	and Losses for Tax on In	-	income	76\ F	low ac	Aured .		(1) 0-1
	be the kind(s) of property sold (e.g., ehouse; or common stock, 200 shs.			1, P.	- Purci - Dona	lase I '.) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
	ATE FUND: SSINX			╁	- Dona	111011	2/04/12	08/29/13
b SSGA INTERMEDIA				1			$\frac{2}{1}/04/12$	08/29/13
c CAPITAL GAINS I			·	1			<u> </u>	00723723
d				1				
e								
(e) Gross sales price	(f) Depreciation allowed (or allowable)		t or other basis xpense of sale				(h) Gain or (los (e) plus (f) minus	
a 519.			55	51.				-32.
ь 30,837.			32,76	57.			· <u>··</u> ·	-1,930.
c 1,540.								1,540.
d								
e			40/04/00					
Complete only for assets snowing	g gain in column (h) and owned by t						iains (Col. (h) ga <), but not less th	
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69		cess of col. (i) col. (j), if any				osses (from col	
a			-					-32.
b			···					-1,930.
С		<u> </u>						1,540.
<u>d</u>		·				·		
_e								
Constal coin not income or (not co	If gain, also enter	in Part I, line	7]				-422.
2 Capital gain net income or (net cap	((1	ノ}	_2_			-422.
3 Net short-term capital gain or (los		id (6):		٦				
If gain, also enter in Part I, line 8, of the lift (loss), enter -0- in Part I, line 8	column (c).			•	3		N/	Δ
Part V Qualification U	nder Section 4940(e) for	Reduced	Tax on Net	t Inv	estn	nent Inco	me	·•
If section 4940(d)(2) applies, leave the Was the foundation liable for the sect If "Yes," the foundation does not qual 1. Enter the appropriate amount in 6	ion 4942 tax on the distributable am	mplete this pa	rt.					Yes X No
(a) Base period years	(b)			(c)			Dist	(d) ribution ratio
Calendar year (or tax year beginnir			Net value of no	oncha	ritable	use assets	(col. (b)	divided by col. (c))
2012		3,882.				<u>1,885.</u>		.044901
2011		3,764.		_		6,992.		.047816
2010		1,065.	<u> </u>			5,205.		.044328
2009		3,118. 8,579.				4,815.	 	.054419
2008		0,3/9.	 		49	0,306.	 	.058288
2 Total of line 1, column (d)							2	.249752
3 Average distribution ratio for the		on line 2 by 5,	or by the numbe	r of ye	ars			040050
the foundation has been in exister	nce it less than 5 years						3	.049950
4 Enter the net value of noncharitab	le-use assets for 2013 from Part X,	line 5					4	573,728.
5 Multiply line 4 by line 3							5	28,658.
6 Enter 1% of net investment incom	ne (1% of Part I, line 27b)						6	169.
7 Add lines 5 and 6							7	28,827.
8 Enter qualifying distributions from	n Part XII, line 4						8	26,247.
, , ,	n line 7, check the box in Part VI, line	e 1b, and comp	olete that part usi	ıng a 1	% tax	rate.		
323521 10-10-13					-			Form 990-PF (2013)
								(2010)

Part VII Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions) I sempt operating loundations described an section 4940(a)(c), check here		n 990-PF (2013) CHARLES AND ELSIE RUBEN FOUNDATION, INC.	<u>58-2</u>	<u> 2138</u>	<u>339</u>		Page 4
Date of Juling or determination letter: Attach copy of letter if in accessary-see instructions) 1 337.			4948 -	see ir	nstru	ctio	ns)
b Domestic doundations that meet the section 4940(e) requirements in Part V, check here	18	· ·					
of Part I, line 27b all folter domestic foundations enter 2% of line 27b. Exempt foreign organizations onter 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-) 3 3 337. 4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter -0- 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter -0- 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter -0- 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter -0- 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter -0- 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter -0- 5 Tax based on investment income. Subtract line 4 from line 3.2 zero or less, enter -0- 6 Basetup without or organizations - tax withheld at source 6 Basetup without organizations - tax withheld at source 6 Tax paid with application for extension of trune to file (Form 8668) 6 Cell display the file of line 5 and 8 is more than line 7, enter amount owed 7 Total credits and payments. Add lines 5 and 8 is more than line 7, enter amount owed 9 Tax due if the total of line 5 and 8 is more than line 7, enter amount owed 10 Verpayment. If line 7 is more than the total of lines 5 and 8 is more than line 7, enter amount overpaid 11 Enter the amount of line 10 to loc Credited to 2014 estimated tax. 12 Tax VIII-A] Statements Regarding Activities 13 Tax due if the foundation of line 10 to loc Credited to 2014 estimated tax. 14 Subtract line 7 is not than 310 during the year (either directly or indeedly) for political layoned or interview in any political campaign? 15 Dut is spend one than 3100 during the year (either directly or indeedly) for political layoned or interview in any political campaign. 15 Dut is spend one		· · · · · · · · · · · · · · · · · · ·].				
a All other domestic foundations enter 2% of time 27b. Exempt froegon organizations enter 4% of Part I, line 12, cot. (b). 2	t		1			3	<u>37.</u>
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter-0-) 3 3 337. 4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter-0-) 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter-0- 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter-0- 5 Tax based on investment income. Subtract line 4 from line 3.1 zero or less, enter-0- 6 B Cerditis-Pyments: 4 2013 estimated tax payments and 2012 overpayment credited to 2013 6 B Exempt foreign organizations—tax withheld at source 6 B B Exempt foreign organizations—tax withheld at source 1 ay paid with application for sedansion of time to file (Form 8668) 6 Enter any penalty for underpayment of estimated tax. Check here		·					
3 337. Subbitle A (mocene) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 5 Tax based on investment facome. Subtract line 4 from line 3. lizer on less, enter -0- 5 Tax based on investment facome. Subtract line 4 from line 3. lizer on less, enter -0- 5 Tax based on investment facome. Subtract line 4 from line 3. lizer on less, enter -0- 5 Credisti?Payments. 4 0.0. 6 Ba 2 2013 estimated tax payments and 2012 overpayment credited to 2013 8 Exempt foreign organizations - tax withheld at source 6 Backup withholding erroneously withheld 7 Total credits and payments. Add lines 6 althrough 64 8 Backup withholding erroneously withheld 7 Total credits and payments. Add lines 6 althrough 64 8 Backup withholding erroneously withheld 9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owner with a line 5 and 8, enter the amount of line 10 lines 5 and 8 is more than line 7, enter amount owner with 1 line 7 is more than the total of lines 5 and 8, enter the amount overpaid 1 Enter the amount of line 10 line 5 credited to 2014 estimated tax. Part VII-A Statements Regarding Activities 1 During the tax year, did the foundation attempt to milluence any native state, or local legislation or did it participate or intervene in any political campaign? 1 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. 9 Light 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 on connection with the activities. 1 Line 1 Li							
4 Subtitle A (noome) tax (domestics exction 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0- 6 Credits/Payments: a 2013 estimated tax payments and 2012 overpayment credited to 2013 6 Exempt foreign organizations: tax withheld at source 6 B b cerempt foreign organizations: tax withheld at source 6 B cerempt organizations tax payments and 2012 overpayment credited to 2013 6 B cerempt foreign organizations: tax withheld at source 7 Tax paid with application for extension of time to file (Form 8668) 6 C Companyments and payments. Add lines 6 at brough 6d 7 Total credits and payments of astimated tax. Check here □ if Form 2220 is attached 8 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed 9 3 33.7. 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 11 Part VIIA Statements Regarding Activities 1 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 campagn? b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 7 aor 16, attach a defailed description of the activities and copies of any materials published or distributed by the foundation in connectron with the activities. Did the foundation file Form 112-POI, for the year? E file the amount (if any) plad by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0. E files the reimbursement (if any) plad by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0. Has the foundation have we related business gross uneone of \$1,000 or more during the year? If "Yes," attach the statement required by Gener	2		2				<u>0.</u>
5 Tax based on Investment income. Subtract line 4 from line 3. If zero or less, enter -0: Credits/Payments: 1 2010 estimated tax payments and 2012 overpayment credited to 2013 B Exempt foreign organizations - tax withhold at source 1 Tax paid with application for extension of time to life (Form 8868) B Backup withholding erroneously withheld 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for undergayment of estimated tax. Check here If Form 2220 is attached 8 Enter any penalty for undergayment of estimated tax. Check here If Form 2220 is attached 8 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed 9 3 337. 10 Total credits and payments. Add lines 6a through 6d 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for undergayment of estimated tax. If Form 2220 is attached 8 Tax due If the total of lines 5 and 8, enter the amount owerpaid 10 Interest the amount of lines 5 and 8, enter the amount overpaid 11 Enter the amount of line 10 to be; Oredited to 2014 estimated tax Impacts 12 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 campagin? 12 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 campagin? 13 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 campagin? 14 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 campagin? 14 Enter the amount (if any) of tax on political expenditure as curvines. 15 During the tax year, did the foundation in connection with the activities. 16 Enter the amount (if any) of tax on political expenditure as imposed during the year. 17 The foundation have an elaced busines	3		3			3	<u>37.</u>
6 Credits/Payments: a 2013 estimated tax payments and 2012 overpayment credited to 2013 b Exempt foreign organizations - tax withheld at source c Tax paid with application for extension of time to file (Form 8868) b	4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4				
b Exempt foreign organizations - tax withheld at source 1 Tax paid with application for extension of time to bite (Form 8868) 4 Backup withholding erroneously withheld 7 O_ 8 Enter any penalty for underpayment of estimated tax. Obeck here if Form 2220 is attached 8 Total credits and payments. Add times 6a through 6d 8 Enter any penalty for underpayment of estimated tax. Obeck here if Form 2220 is attached 8 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed 9 3 33 7. 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount ower paid 10 Enter the amount of line 10 to be: Oredited to 2014 estimated tax ▶ Retunded ▶ 10 11 Enter the amount of line 10 to be: Oredited to 2014 estimated tax ▶ Retunded ▶ 11 Part VIII-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? 1b did is spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 1if the answer is "Yes" to 1 a or 10, attach a detailed description of the activities and copies of any materials published or distributed by the foundation m. connection with the activities 1 of the foundation has uncleaded by the foundation with the activities 1 of the foundation has been selected by the foundation of with the activities and copies of any materials published or distributed by the foundation of microneously isoported to the IRS? 1 of the first the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation New uncleaded by entering the activities 1 of the first the rembursement (if any) paid by the foundation of the activities 1 of the first has foundation has a conformation of the activities 2 of the first has first and activities and political expenditures (section 4955) imposed during the year? 1 of the first has first the	5	·	5			3	<u>37.</u>
b Exempt foreign organizations - tax withheld at source	6	Credits/Payments:					
d Backup withholding erroreously withheld 7 Total credits and payments. Add lines 6a through 6d 7 Total credits and payments. Add lines 6a through 6d 8 Enter lany penalty for underpayment of estimated tax. Check here I if Form 2220 is attached 9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount owed 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount owed 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 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? 1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 1f 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. 1c Did the foundation life Form 1120-PDI, for this year? 2 Enter the reimbursement (if any) of tax on political expenditures (section 4955) imposed during the year: 2 It "Yes," attach a detailed description of the activities. 3 Has the foundation engaged in any activities that have not previously been reported to the IRS? 1 Yes," attach a detailed description of the activities. 3 Has the foundation made any changes, not perviously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes 3 X 4 Did the foundation made any changes, not perviously reported to the IRS, in its governing instrument, or life a state flo			<u> </u>				
d Backup withholding proneously withheld 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax. Check here			<u> </u>				
Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached 8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached 9 Tax due II the total of lines 5 and 8 is more than hine 7, enter amount owed 9 3 337. 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ▶ Refunded 11 The 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 campagn? 1a Ves No Did it spend more than \$100 during the year (either directly) or indirectly) for political purposes (see instructions for the definition)? 1b X 1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 1b X 1c 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 on connection with the activities and copies of any materials published or distributed by the foundation on with the activities (section 4955) imposed during the year: 1c C X 2 If the enimbursament (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0. 2 Has the foundation made any activities that have not previously been reported to the IRS? 1f "Yes," attach a detailed description of the activities 1 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes 1 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruction or the activi	(Tax paid with application for extension of time to file (Form 8868)]				
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	(Backup withholding erroneously withheld 6d 6d					
9 337. 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 10 Inter the amount of line 10 to be; Credited to 2014 estimated tax ▶ Refunded ▶ 10 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 campagn? 10 Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 1a Line 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. 1a Did it foundation file Form 1120-POL for this year? 2 Enter the amount (if any) paid by the foundation during the year (or political expenditure tax imposed on foundation managers. ▶ \$ 0. (2) On foundation managers. ▶ \$ 0. (2) A set the foundation engaged in any activities that have not previously been reported to the IRS? 1a Tyes, "attach a detailed description of the activities 3 Has the foundation engaged in any activities that have not previously been reported to the IRS? 1a Line (if "Yes," attach a detailed description of the activities 3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes 4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? 1b Line (if "Yes," attach the statement required by General Instruction T 5 A at the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • 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, or • By state legislation that effectively amends the governing instrument so that n	7	Total credits and payments. Add lines 6a through 6d	7				0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid Tenter the amount of line 10 to be: Credited to 2014 estimated tax ▶ Refunded ▶ 11 Part VII-A Statements Regarding Activities Table	8		8				
11 Editer the amount of line 10 to be: Credited to 2014 estimated tax ▶ Refunded ▶ 11 Part VII-A Statements Regarding Activities 1 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? 1 bid it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 1 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. 2 c Did the foundation file Form 1120-POL for this year? 3 d Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0. 2 Has the foundation engaged in any activities that have not previously been reported to the IRS? 1 f' "Yes," attach a detailed description of the activities. 3 Has the foundation made any changes, not previously reported to the IRS? 1 f' "Yes," attach a detailed description of the activities. 3 Has the foundation have unrelated business gross income of \$1,000 or more during the year? 4 bif "Yes," has it filed a tax return on Form 990-T for this year? 5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? 6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: 6 by language in the governing instrument, or 6 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, or 6 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, or 7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV 7 X 8a Enter the states to which th	9		9			3	37.
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 campaging? b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities. c Did the foundation file Form 1120-PDL for this year? d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► S O. (2) On foundation managers. ► \$ O. e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ O. Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities 3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? "If "Yes," attach a conformed copy of the changes 4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? N/A b If "Yes," has if filed a tax return on Form 990-T for this year? N/A 4b If "Yes," attach the statement required by General Instruction T 6 Are the requirements of Sections 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, 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, or • By language in the governing instrument of If "No			10				
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	9		endar				
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses 10 X					9		X
	10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses			10		

	990-PF (2013) CHARLES AND ELSIE RUBEN FOUNDATION, INC. 58-2138	3339		⊃age 5
Pa	rt 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	1	T	
	section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		<u>X</u>
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		<u>X</u>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
	Website address ► N/A			
14	The books are in care of \blacktriangleright MILTON RUBEN Telephone no. \blacktriangleright 706-86		<u> 588</u>	
	Located at ► 3514 WASHINGTON ROAD, AUGUSTA, GA ZIP+4 ►30	<u> 907</u>		
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	N,		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank,	1	Yes	No
	securities, or other financial account in a foreign country?	16		<u>X</u>
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign			
Pa	country ► Int VII-B Statements Regarding Activities for Which Form 4720 May Be Required	1		
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.	T	Yes	No
12	During the year did the foundation (either directly or indirectly):		162	140
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes X No			,
	(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? Yes X No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X No			,
	(5) Transfer any income or assets to a disqualified person (or make any of either available			1
	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			1
	termination of government service, if terminating within 90 days)			1
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations			
	section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here			
C	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected			
	before the first day of the tax year beginning in 2013?	1c		_X_
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation			
	defined in section 4942(j)(3) or 4942(j)(5)):		ļ	ı
а	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 \blacktriangleright ,,,,			
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		ļ	
	statement - see instructions.) N/A	2b		
	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.			
_	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time			
38			ŀ	
	during the year?			
t	olf "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,			·
4.	Form 4720, to determine if the foundation had excess business holdings in 2013) N/A	3b		77
	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that	4a		<u> </u>
	had not been removed from legnardy before the first day of the tax year beginning in 2013?	45		v

orm 990-PF (2013) CHARLES AND ELSIE RUBEN			<u>58-21383</u>	39	Page 6
Part VII-B Statements Regarding Activities for Which F	orm 4/20 May Be F	Required (continu	ued)	- 1	
5a During the year did the foundation pay or incur any amount to:					
(1) Carry on propaganda, or otherwise attempt to influence legislation (section	,		s X No	}	
(2) Influence the outcome of any specific public election (see section 4955); o	r to carry on, directly or indire		[32]	}	,
any voter registration drive?	•		s X No	-	·
(3) Provide a grant to an individual for travel, study, or other similar purposes		Ye	s X No		r
(4) Provide a grant to an organization other than a charitable, etc., organization	n described in section	٠	[1 2]		F
509(a)(1), (2), or (3), or section 4940(d)(2)?			s X No		
(5) Provide for any purpose other than religious, charitable, scientific, literary,	or educational purposes, or t		s X No		
the prevention of cruelty to children or animals?	dar tha ayoontyana daaaribad i		S LALINO		
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify und section 53.4945 or in a current notice regarding disaster assistance (see instru		in Regulations	NT / A	5b	·
Organizations relying on a current notice regarding disaster assistance check h	•		N/A	30	
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption fi		ınad		1	
expenditure responsibility for the grant?		I/A Ye	s No		
If "Yes," attach the statement required by Regulations section 53 494		·/ A 16			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to	' '				,
a personal benefit contract?	paj promonio di	☐ va	s X No	1	
b Did the foundation, during the year, pay premiums, directly or indirectly, on a p	ersonal benefit contract?			6ь	x
If "Yes" to 6b, file Form 8870					_ - -
7a At any time during the tax year, was the foundation a party to a prohibited tax s	helter transaction?	Ye	s X No		
b If "Yes," did the foundation receive any proceeds or have any net income attribu				7b	
Part VIII Information About Officers, Directors, Trust		nagers, Highly			
Paid Employees, and Contractors	· · · · · · · · · · · · · · · · · · ·		·		
1 List all officers, directors, trustees, foundation managers and their		1		1	
(a) Name and address	(b) Title, and average hours per week devoted	(c) Compensation (If not paid,	(d) Contributions to employee benefit plans and deferred	(e) Expense count, other
	to position	enter -0-)	compensation	al	llowances
MILTON RUBEN	TRUSTEE				
3514 WASHINGTON ROAD					_
AUGUSTA, GA 30907	0.00	0.	0.	+	0.
	1				
	_				
					
	-				
	-				
				 	
		ļ			
	-	1			
2 Compensation of five highest-paid employees (other than those inc	cluded on line 1). If none,	enter "NONE."	L		
	(b) Title, and average		(d) Contributions to	(e	Expense count, other
(a) Name and address of each employee paid more than \$50,000	hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	acc	count, other Howances
NONE				\top	
	1	İ			
	1		İ		
	1				
]				
Total number of other employees paid over \$50,000			_		

(a) Name and address of each person paid more than \$50,000 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. N/A 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 N/A Amount All other program-related investments. See instructions.	Part VIII Information About Officers, Directors, Trustees, Foundation Managers, High Paid Employees, and Contractors (continued)		138339 Page 7
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. 1. N/A 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. Amount All other program-related investments. See instructions. 3	3 Five highest-paid independent contractors for professional services. If none, enter "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. 1		vice	(c) Compensation
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. N/A 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 N/A All other program-related investments. See instructions.		-	
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. N/A 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 N/A All other program-related investments. See instructions.			
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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. 1	Total number of others receiving over \$50,000 for professional services Part IX-A Summary of Direct Charitable Activities		> 0
Part IX-B Summary of Program-Related Investments Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. Amount 1 N/A 2 All other program-related investments. See instructions. 3	List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the		Expenses
Part IX-B Summary of Program-Related Investments Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. Amount 1 N/A 2 All other program-related investments. See instructions. 3			
Part IX-B Summary of Program-Related Investments Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. Amount 1 N/A 2 All other program-related investments. See instructions. 3			
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Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. Amount N/A All other program-related investments. See instructions. 3	4		
Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. Amount N/A All other program-related investments. See instructions. 3			
1N/A 2	Part IX-B Summary of Program-Related Investments		
All other program-related investments. See instructions. 3		+	Amount
All other program-related investments. See instructions. 3	1N/A		
All other program-related investments. See instructions. 3			
3	2		
3	All other program-related investments. See instructions.	_	
Total Add lines 1 through 3	3		
Total Add lines 1 through 3			
	Total. Add lines 1 through 3	•	0 . Form 990-PF (2013)

	m 990-PF (2013) CHARLES AND ELSIE RUBEN FOUNDATION, INC.	<u> 58-2138</u>	<u>3339</u> Pag	e 8
P	Minimum Investment Return (All domestic foundations must complete this part. Foreign four	ndations, see inst	ructions)	
	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
	Average monthly fair market value of securities	1a	566,43	5.
	Average of monthly cash balances	1b	16,03	
	Fair market value of all other assets	1c		
d	Total (add lines 1a, b, and c)	1d	582,46	 -
	Reduction claimed for blockage or other factors reported on lines 1a and			
	1c (attach detailed explanation)			
2	Acquisition indebtedness applicable to line 1 assets	2		0.
3	Subtract line 2 from line 1d	3	582,46	<u>5.</u>
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	8,73	7.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	573,72	8.
6_	Minimum investment return Enter 5% of line 5	6	28,68	<u>6.</u>
P	art XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations are	nd certain		
	foreign organizations check here and do not complete this part.)			
1	Minimum investment return from Part X, line 6	1	28,68	<u>6 .</u>
2a	Tax on investment income for 2013 from Part VI, line 5			
b	Income tax for 2013. (This does not include the tax from Part VI.)	<u> </u>		_
C	Add lines 2a and 2b	2c	33	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	28,34	
4	Recoveries of amounts treated as qualifying distributions	4		<u>0.</u>
5	Add lines 3 and 4	5	28,34	<u>9.</u>
6	Deduction from distributable amount (see instructions)	6		<u>0 .</u>
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7.	28,34	<u>9.</u>
	Qualifying Distributions (see instructions)			
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		,	
а	Expenses, contributions, gifts, etc total from Part I, column (d), line 26	1a	26,24	<u>7.</u>
þ	Program-related investments - total from Part IX-B	1b		<u>0.</u>
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:			
а	Suitability test (prior IRS approval required)	3a		
þ	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	26,24	7.
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	26,24	7.
	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 sec		

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
Distributable amount for 2013 from Part XI, line 7	· · · · · · · · · · · · · · · · · · ·	·		28,349.
2 Undistributed income, if any, as of the end of 2013				20,343.
a Enter amount for 2012 only			25,921.	
b Total for prior years:			23,721.	
y country prior yours.		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: ▶ \$ 26,247.				
a Applied to 2012, but not more than line 2a			25,921.	
b Applied to undistributed income of prior			23,721.	
years (Election required - see instructions)		0.		
c Treated as distributions out of corpus				
(Election required - see instructions)	0.			
d Applied to 2013 distributable amount	U .			326.
e Remaining amount distributed out of corpus	0.			340.
5 Excess distributions carryover applied to 2013	0.			^
(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:				
2 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 instr.			0.	
f Undistributed income for 2013. Subtract				
lines 4d and 5 from line 1. This amount must				
be distributed in 2014				28,023.
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.			ı
9 Excess distributions carryover to 2014.				
Subtract lines 7 and 8 from line 6a	0.			
0 Analysis of line 9;				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

	AND ELSIE				138339 Page 10
Part XIV Private Operating Fo			I-A, question 9)	N/A	
1 a If the foundation has received a ruling or		· · · · · · · · · · · · · · · · · · ·			
foundation, and the ruling is effective for			▶ └		
b Check box to indicate whether the found		ig foundation described		4942(j)(3) or	4942(j)(5)
2 a Enter the lesser of the adjusted net	Tax year	(b) 2012	Prior 3 years	(4) 2010	
income from Part I or the minimum	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
investment return from Part X for					
each year listed			<u> </u>		
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,		Ì			
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)			<u> </u>		
(3) Largest amount of support from					
an exempt organization					
Part XV Supplementary Info	rmetics (Comple	to this new only	if the foundation	- bad \$5 000 ax =	novo in coocto
Part XV Supplementary Info			ir the foundation	on nad \$5,000 or n	nore in assets
1 Information Regarding Foundation					
a List any managers of the foundation wh			tributions received by t	he foundation before the c	lose of any tax
year (but only if they have contributed i	nore than \$5,000). (See s	section 507(d)(2).)			
NONE			··		
b List any managers of the foundation when other entity) of which the foundation has			(or an equally large po	rtion of the ownership of a	partnership or
NONE					
2 Information Regarding Contribut	ion, Grant, Gift, Loan	, Scholarship, etc., F	rograms:		
Check here X if the foundation the foundation makes gifts, grants, etc.	only makes contributions (see instructions) to indi	to preselected charitable viduals or organizations	e organizations and doe under other conditions	s not accept unsolicited re , complete items 2a, b, c, a	equests for funds. If and d.
a The name, address, and telephone num	nber or e-mail address of	the person to whom app	lications should be add	ressed:	
b The form in which applications should	be submitted and informa	ation and materials they	should include:		
c Any submission deadlines:			···		
4 Any restrictions or limitations or succession	lo suph as his assausthin	onlarene obersteble field	n lunda of post-tition	nr ather factors:	- -
d Any restrictions or limitations on award	is, such as by geographic	sai areas, charlladie field	s, kinus or institutions, i	or other factors;	

323601 10-10-13

Form **990-PF** (2013)

Form 990-PF (2013) CHARLES AND ELSIE RUBEN FOUNDATION, INC. 58-2138339 Page 11 Supplementary Information (continued) 3 Grants and Contributions Paid During the Year or Approved for Future Payment If recipient is an individual, Recipient show any relationship to Foundation Purpose of grant or any foundation manager or substantial contributor Amount status of contribution Name and address (home or business) recipient a Paid during the year ADAS YESHURON EXEMPT RELIGIOUS CONTRIBUTION 935 JOHNS ROAD AUGUSTA, GA 30904 3 729. ANSHE EMETH MEMORIAL TEMPLE EXEMPT RELIGIOUS CONTRIBUTION 222 LIVINGSTON AVENUE NEW_BRUNSWICK, NJ 08901 6,022. AUGUSTA JEWISH FEDERATION EXEMPT RELIGIOUS CONTRIBUTION 898 WEINBERGER WAY EVANS GA 30809 3 375 CHARLESTON JEWISH FEDERATION EXEMPT RELIGIOUS CONTRIBUTION 1645 RAOUL WALLENBERG BLVD CHARLESTON, SC 29407 2,000, CONGREGATION ETZ CHAIM EXEMPT RELIGIOUS CONTRIBUTION 1190 INDIAN HILLS PARKWAY MARIETTA GA 30068 3 000. SEE CONTINUATION SHEET(S) Total ➤ 3a 25 926. b Approved for future payment NONE Total

Form **990-PF** (2013)

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.	Unrelate	d business income		ded by section 512, 513, or 514	(e)
1 Program service revenue:	(a) Business code	(b) Amount	Exclu- sion code	(d) Amount	Related or exempt function income
	 		Code		
	t I				
-			\vdash		· · · · · · · · · · · · · · · · · · ·
e			 		
g Fees and contracts from government agencies			 	T-1-7	·
2 Membership dues and assessments			 		
3 Interest on savings and temporary cash			\vdash	-	·
investments					
Dividends and interest from securities	-		14	15,714.	
5 Net rental income or (loss) from real estate:				13,714.	
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal			+		
property					
7 Other investment income			14	1,229.	
8 Gain or (loss) from sales of assets other			1 4	1,227.	
than inventory			18	-422.	
9 Net income or (loss) from special events	-		+ - 0	400 •	
10 Gross profit or (loss) from sales of inventory					_
11 Other revenue			 		·· ·· ·· ·· ·
a b	1		 		
C					
d					
e			1		****
12 Subtotal. Add columns (b), (d), and (e)		0.		16,521.	0.
13 Total. Add line 12, columns (b), (d), and (e)			<u> </u>	13_	
(See worksheet in line 13 instructions to verify calculati	ons.)				20/3021
Part XVI-B Relationship of Activi		omplishment of F	vemn	t Purnoses	
		<u> </u>			
Line No. Explain below how each activity for whi			A contrib	outed importantly to the accor	nplishment of
the foundation's exempt purposes (other	er than by providing tu	nds for such purposes).			
		 			
		**			
					<u></u>
			-		
					
				<u> </u>	
		-			

2a lst	he foun	dation directly or indirectly affiliated with	, or related to, one or more tax-exempt	organizations descri	bed	
ın s	section !	501(c) of the Code (other than section 5	01(c)(3)) or in section 527?			Yes X No
b 1f"\	/es," co	mplete the following schedule.				
		(a) Name of organization	(b) Type of organi	zation	(c) Description of	relationship
		N/A				
	_					
	,					
	Under p	penalties of perjury, I declare that I have examin	to the best of my knowledg	May the IHS discuss this		
Sign	and belief, it is true, correct, and complete Declaration of prep		I I I I I I I I I I I I I I I I I I I			return with the preparer shown below (see instr.)?
Here		Thellow part	m = 15/	TRU	STEE	X Yes No
	Sign	ature of officer or trustee	Date	Title		
		Print/Type preparer's name	Preparer's signature	Date	Check if	PTIN
			Show walk		self- employed	
Paid		MICHELLE BENNETT	July lls An	not 05/14/	14	P00968513
Preparer		Firm's name ► SEROTTA MADDOCKS/EVANS & CO., CPAS				58-1107697
Use (Only		/			
		Firm's address ► 701 GREEN	IE STREET, SUITE 2	00		
	_	AUGUSTA,	GA 30901		Phone no. 7 (06-722-5337

CHARLES AND ELSIE RUBEN FOUNDATION, INC. 58-2138339

Part XV Supplementary Information 3 Grants and Contributions Paid During the V				
. Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation	Purpose of grant or contribution	Amount
Name and address (home or business)	or substantial contributor	status of recipient	Contribution	Amount
		,		
IADASSAH		EXEMPT	RELIGIOUS CONTRIBUTION	
50 WEST 58 STREET NEW YORK CITY, NY 10019				5,00
DIN TORK CITT, NT 10015			-	5,00
JEWISH FEDERATION OF ATLANTA 1440 SPRING ST NW		EXEMPT	COMMUNITY	
ATLANTA, GA 30309				2,50
JEWISH NATIONAL FUND 42 EAST 69TH STREET		EXEMPT	COMMUNITY	
NEW YORK CITY, NY 10021				30
				
		 		
	-	 		
Total from continuation sheets				7_8(

FORM 990-PF , D	IVIDENDS	AND INTI	EREST	FROM SECT	JRITIES	s	TATEMENT	
	GROSS AMOUNT	GAINS 1		(A) REVENUE PER BOOKS		EST-	(C) - ADJUSTED E NET INCOME	
INTEREST & DIVIDENDS	17,254.	1,!	540.	15,71	4. 15,	714.		
TO PART I, LINE 4	17,254.	1,!	540.	15,71	15,	714.		
FORM 990-PF		OTHER	INCO	ME		S	PATEMENT	2
DESCRIPTION			RE	(A) VENUE BOOKS	(B) NET INVES MENT INCO		(C) ADJUSTE	
SETTLEMENT PROCEEDS FUND LIQUIDATION		-		1,151. 78.	1,1	51. 78.		
		_						
TOTAL TO FORM 990-PF,	PART I,	LINE 11		1,229.	1,2	29.		
TOTAL TO FORM 990-PF, FORM 990-PF	PART I,	<u> </u>	AXES	1,229.	1,2		TATEMENT	3
		<u> </u>	NE	(B)	(C) ADJUST	S'	TATEMENT (D) CHARITA PURPOS	BLE
FORM 990-PF		(A) EXPENSES PER BOOK	NE S ME	(B) T INVEST-	(C) ADJUST NET INC	S'	(D) CHARITA PURPOS	BLE
FORM 990-PF DESCRIPTION FOREIGN TAXES		(A) EXPENSES PER BOOK	NE S ME 6.	(B) T INVEST- NT INCOME 76	(C) ADJUST NET INC	S'	(D) CHARITA PURPOS:	BLE ES 0.
FORM 990-PF DESCRIPTION FOREIGN TAXES TAXES		(A) EXPENSES PER BOOK 7 32	NE ME 6. 1	(B) T INVEST- NT INCOME 76 0	(C) ADJUST NET INC	S' ED OME	(D) CHARITA PURPOS:	BLE ES 0. 21.
FORM 990-PF DESCRIPTION FOREIGN TAXES TAXES TO FORM 990-PF, PG 1,		(A) EXPENSES PER BOOK 7 32	NE ME 6. 1	(B) T INVEST- NT INCOME 76 0 76	(C) ADJUST NET INC	S'ED	(D) CHARITA PURPOS:	0. 21. 21.
FORM 990-PF DESCRIPTION FOREIGN TAXES TAXES TO FORM 990-PF, PG 1, FORM 990-PF	LN 18	(A) EXPENSES PER BOOK 7 32	NE ME 6. 1	(B) T INVEST- NT INCOME 76 0 76	(C) ADJUST NET INC	S'ED COME	(D) CHARITA PURPOS 3 3 TATEMENT AIR MARKE	BLE ES 0. 21. 21.