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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2013

Open to Public Inspection

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

Name of foundation BERNARD W ABRAMS FAMILY FOUNDATION INC		A Employer identification number 58-2663385	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 53407		B Telephone number (see instructions) (404) 255-7683	
City or town, state or province, country, and ZIP or foreign postal code ATLANTA, GA 303551407		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,982,699		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	384	384		
	4 Dividends and interest from securities.	43,453	43,453		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	25,471			
	b Gross sales price for all assets on line 6a 25,471				
	7 Capital gain net income (from Part IV, line 2) . . .		25,471		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	42			
	12 Total. Add lines 1 through 11	69,350	69,308		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	2,185			2,185
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	1,679			30
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	2,981	2,976		5
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	6,845	2,976		2,220
	25 Contributions, gifts, grants paid	75,630			75,630
	26 Total expenses and disbursements. Add lines 24 and 25	82,475	2,976		77,850
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-13,125			
	b Net investment income (if negative, enter -0-)		66,332		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	1,580	1,632	1,632
	2	Savings and temporary cash investments	111,610	58,262	58,262
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	720	1,100	1,100
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,355,144	1,379,225	1,921,705
Liabilities	14	Land, buildings, and equipment basis ▶ _____ 1,077 Less accumulated depreciation (attach schedule) ▶ 1,077			
	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,469,054	1,440,219	1,982,699
	17	Accounts payable and accrued expenses	53,590	37,880	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
Net Assets or Fund Balances	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	53,590	37,880	
		Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted	1,415,464	1,402,339	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	1,415,464	1,402,339	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,469,054	1,440,219	

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	1,415,464
2	Enter amount from Part I, line 27a	2	-13,125
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	1,402,339
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	1,402,339

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	25,471
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 }		3	

Part V

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

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

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

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	78,284	1,578,965	0 049579
2011	71,738	1,579,949	0 045405
2010	63,898	1,450,990	0 044038
2009	78,368	1,284,004	0 061034
2008	88,892	1,603,479	0 055437
2	Total of line 1, column (d).		2 0 255493
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years		3 0 051099
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.		4 1,785,453
5	Multiply line 4 by line 3.		5 91,235
6	Enter 1% of net investment income (1% of Part I, line 27b).		6 663
7	Add lines 5 and 6.		7 91,898
8	Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions		8 77,850

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)					
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	1,327		
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)					
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		2	1,327		
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)					
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)				3	1,327
3 Add lines 1 and 2.				4	
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		5	1,327		
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		6			
6 Credits/Payments					
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a			1,100	
b Exempt foreign organizations—tax withheld at source	6b				
c Tax paid with application for extension of time to file (Form 8868)	6c				
d Backup withholding erroneously withheld	6d				
7 Total credits and payments Add lines 6a through 6d.		7	1,100		
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8			
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	227		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10			
11 Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded		11			

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

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶NONE				
14	The books are in care of ▶LISE N WALKER CPA Telephone no ▶(770) 642-6468 Located at ▶875 OLD ROSWELL RD D-500 ROSWELL GA ZIP +4 ▶30076			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

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

Part VII-B

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).	☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
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)?		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?	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JANET B ABRAMS PO BOX 53407 ATLANTA, GA 303551407	VP/SEC 0 50	0	0	0
DAVID L ABRAMS PO BOX 53407 ATLANTA, GA 303551407	PRES /TREAS 0 50	0	0	0
JUDITH F ABRAMS PO BOX 53407 ATLANTA, GA 303551407	ASST SEC 0 50	0	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 THE BERNARD W ABRAMS FAMILY FOUNDATION, INC WAS ESTABLISHED FOR THE PRIMARY PURPOSE OF FUNDING OTHER ESTABLISHED 501(C)(3) ORGANIZATIONS WITH FUNDS IT HAS AND WILL CONTINUE TO RECEIVE AS A RESULT OF BEING THE DESIGNATED BENEFICIARY OF FOUR OF MR BERNARD W ABRAMS' DEFERRED COMPENSATION PLANS THE BOARD OF DIRECTORS WILL CONTINUE MR ABRAMS' LIFELONG PHILANTHROPIC INTENTIONS WITH THIS ORGANIZATION'S FUNDS	77,850
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,732,764
b	Average of monthly cash balances.	1b	79,879
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,812,643
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	1,812,643
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	27,190
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,785,453
6	Minimum investment return. Enter 5% of line 5.	6	89,273

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	89,273
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	1,327
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,327
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	87,946
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	87,946
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	87,946

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	77,850
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	77,850
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	77,850
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				87,946
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			77,832	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 77,850				
a Applied to 2012, but not more than line 2a			77,832	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2013 distributable amount.				18
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				87,928
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

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

1a

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

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

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

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

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

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2

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

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

a

The name, address, and telephone number of the person to whom applications should be addressed

b

The form in which applications should be submitted and information and materials they should include

c

Any submission deadlines

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Form 990-PF (2013)

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	75,630
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

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) (See instructions)

Form **990-PF** (2013)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ALL BLESSINGS INTERNATIONAL INC 3808 S GRIFFITH AVE OWENSBORO,KY 423016852	NONE	501(C)(3)	HAITI PROJECT FUND	2,800
ALZHEIMER'S DISEASE AND RELATED DISORDERS ASSOC INC 225 N MICHIGAN AVE FL 17 CHICAGO,IL 606017633	NONE	501(C)(3)	MEMORIAL	250
AMERICAN NATIONAL RED CROSS 2025 E STREET NW WASHINGTON,DC 20006	NONE	501(C)(3)	DISASTER RELIEF	1,000
ANTI DEFAMATION LEAGUE 120 S LASALLE ST STE 1150 CHICAGO,IL 606033441	NONE	501(C)(3)	GENERAL	3,500
ASHOKA INNOVATORS FOR THE PUBLIC 1700 NORTH MOORE STREET STE 2000 ARLINGTON,VA 222091921	NONE	501(C)(3)	GENERAL	250
ATLANTA AREA COUNCIL INC BOY SCOUTS OF AMERICA 1800 CIRCLE 75 PKWY SE ATLANTA,GA 303393055	NONE	501(C)(3)	ANNUAL FUND	6,000
ATLANTA COMM FOOD BANK INC 732 JOSEPH E LOWERY BLVD ATLANTA,GA 303186628	NONE	501(C)(3)	GENERAL	1,000
BEST FRIENDS ANIMAL SOCIETY 5001 ANGEL CANYON RD KANAB,UT 847415000	NONE	501(C)(3)	SPAY & NEUTER PROGRAM	4,380
BOYS & GIRLS CLUB OF METRO ATLANTA 1275 PEACHTREE ST NE SUITE 500 ATLANTA,GA 30309	NONE	501(C)(3)	GENERAL	2,800
CAPITAL AREA FOOD BANK 4900 PUERTO RICO AVE NE WASHINGTON,DC 200172313	NONE	501(C)(3)	GENERAL	1,000
CENTER FOR THE VISUALLY IMPAIRED FOUNDATION INC 739 W PEACHTREE ST NW ATLANTA,GA 30308	NONE	501(C)(3)	GENERAL	250
CHICAGO CHAPTER FNDN AIA 35 E WACKER DR STE 250 CHICAGO,IL 606012116	NONE	501(C)(3)	MEMORIAL	500
COMMUNITY COUNCIL FOR HOMELESS AT FRIENDSHIP PLACE 4713 WISCONSIN AVE NW WASHINGTON,DC 200164609	NONE	501(C)(3)	GENERAL	1,500
DIST OF COL JEWISH COMMUNITY CENTER 1529 SIXTEENTH ST NW WASHINGTON,DC 200361466	NONE	501(C)(3)	MORRIS CAFRITZ CTR FOR COMM SERVICE	500
FISHER HOUSE FOUNDATION INC 111 ROCKVILLE PIKE SUITE 420 ROCKVILLE,MD 208505168	NONE	501(C)(3)	MEMORIAL	500
Total  3a				75,630

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
FOUND NATL INSTITUTES OF HEALTH 9650 ROCKVILLE PIKE BETHESDA,MD 20814	NONE	501(C)(3)	MEMORIAL	10,000
FOUNDATION OF WESLEY WOODS 1817 CLIFTON RD NE ATLANTA,GA 30329	NONE	501(C)(3)	GENERAL	250
FRIENDS OF THE NATIONAL ZOO PO BOX 37012 MRC 5516 WASHINGTON DC,DC 200137012	NONE	501(C)(3)	RUSS GREENBERG FELLOWSHIP FUND	1,000
HARVARD UNIV GRADUATE SCHOOL OF BUS 124 MOUNT AUBURN STREET CAMBRIDGE,MA 021385795	NONE	501(C)(3)	GENERAL	250
HARVARD UNIVERSITY RADCLIFFE INST FOR ADVANCED STUDY 124 MOUNT AUBURN STREET CAMBRIDGE,MA 021385795	NONE	501(C)(3)	SCHLESINGER LIBRARY	1,000
MOUNT SINAI HOSPITAL MOUNT SINAI ADOLESCENT HEALTH CTR ONE GUSTAVE L LEVY PLACE BOX 1049 NEW YORK,NY 100296574	NONE	501(C)(3)	GENERAL	250
NATIONAL KIDNEY FOUNDATION INC 30 E 33RD STREET NEW YORK,NY 10016	NONE	501(C)(3)	MEMORIAL	500
NISQUALLY LAND TRUST 1420 MARVIN RD NE STE C PMB 243 LACEY,WA 98516	NONE	501(C)(3)	GENERAL	800
NYCHARITIES ORG FUND FOR THE CITY OF NEW YORK 121 AVENUE OF THE AMERICA FLOOR 6 NEW YORK,NY 100131590	NONE	501(C)(3)	GENERAL	250
PATRICIA M SITAR CENTER FOR ARTS 1700 KALORAMA ROAD NW SUITE 101 WASHINGTON,DC 20009	NONE	501(C)(3)	GENERAL	250
PIEDMONT HOSPITAL INC 1968 PEACHTREE RD NW ATLANTA,GA 303091285	NONE	501(C)(3)	GENERAL	500
PRINCETON UNIVERSITY PO BOX 46 PRINCETON,NJ 085440046	NONE	501(C)(3)	GENERAL	250
PROGERIA RESEARCH FOUNDATION PO BOX 3453 PEABODY,MA 019613453	NONE	501(C)(3)	GENERAL	2,000
PUBLIC ALLIES INC 735 N WATER ST STE 550 MILWAUKEE,WI 53202	NONE	501(C)(3)	GENERAL	2,000
RAINFOREST TRUST F/K/A WORLD LAND TRUST 25 HORNER STREET WARRENTON,VA 201863415	NONE	501(C)(3)	GENERAL	4,800
Total  3a				75,630

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SECOND SENSE 65 E WACKER PLACE STE 1010 CHICAGO,IL 60601	NONE	501(C)(3)	GENERAL	2,000
SHEPHERD CENTER FOUNDATION 2020 PEACHTREE ROAD NW ATLANTA,GA 303091426	NONE	501(C)(3)	MILITARY PATIENT FUND	250
STANFORD UNIV GRADUATE SCHOOL BUS 326 GALVEZ STREET STANFORD,CA 943056105	NONE	501(C)(3)	GENERAL	250
TEMPLE BETH-EL 305 W MADISON ST SOUTH BEND,IN 466011119	NONE	501(C)(3)	MEMORIAL	500
THE CHICAGO COUN ON GLOBAL AFFAIRS 322 S MICHIGAN AVE STE 1100 CHICAGO,IL 606044416	NONE	501(C)(3)	GENERAL	1,000
THE NATL CAMPAIGN TO PREVENT TEEN AND UNPLANNED PREGNANCY 1776 MASSACHUSETTS AVE NW STE 200 WASHINGTON,DC 200361916	NONE	501(C)(3)	GENERAL	1,000
THE WESTMINSTER SCHOOLS 1424 WEST PACES FERRY RD ATLANTA,GA 303272428	NONE	501(C)(3)	GENERAL	250
THE WILLIAM BREMAN JEWISH HOME 3150 HOWELL MILL ROAD NW ATLANTA,GA 303272108	NONE	501(C)(3)	GENERAL	1,000
UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS 5807 S WOODLAWN AVE CHICAGO,IL 606371610	NONE	501(C)(3)	GENERAL	500
UNIVERSITY OF CHICAGO LAW SCHOOL 1111 E 60TH ST CHICAGO,IL 606372786	NONE	501(C)(3)	GENERAL	250
USO COUNCIL OF GA INC PO BOX 20963 ATLANTA,GA 303200963	NONE	501(C)(3)	GENERAL	5,000
VILLAGE MAKEOVER PO BOX 466 NIWOT,CO 805440466	NONE	501(C)(3)	GENERAL	800
VITAL VOICES GLOBAL PARTNERSHIP INC 1625 MASSACHUSETTS AVE NW STE 300 WASHINGTON,DC 200362247	NONE	501(C)(3)	GENERAL	2,500
WEILL CORNELL MEDICAL COLLEGE 1300 YORK AVE BOX 123 NEW YORK,NY 100654805	NONE	501(C)(3)	MEMORIAL	5,000
WHITE HOUSE FELLOWS FOUNDATION 1800 MASSACHUSETTS AVE NW FL 4 WASHINGTON,DC 200361218	NONE	501(C)(3)	GENERAL	5,000
Total  3a				75,630

TY 2013 Accounting Fees Schedule

Name: BERNARD W ABRAMS FAMILY FOUNDATION
INC
EIN: 58-2663385

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,185			2,185

TY 2013 Compensation Explanation

Name: BERNARD W ABRAMS FAMILY FOUNDATION
INC

EIN: 58-2663385

Person Name	Explanation
JANET B ABRAMS	
DAVID L ABRAMS	
JUDITH F ABRAMS	

TY 2013 Investments - Other Schedule

Name: BERNARD W ABRAMS FAMILY FOUNDATION
INC

EIN: 58-2663385

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
VANGUARD INVESTMENT ACCOUNT	FMV	1,379,225	1,921,705

TY 2013 Land, Etc. Schedule

Name: BERNARD W ABRAMS FAMILY FOUNDATION
INC
EIN: 58-2663385

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
ORGANIZATIONAL EXPENSES	1,077	1,077		

TY 2013 Other Expenses Schedule

Name: BERNARD W ABRAMS FAMILY FOUNDATION
INC

EIN: 58-2663385

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
INVESTMENT MANAGEMENT FEES	2,976	2,976		
POSTAGE	5			5
ORGANIZATIONAL COSTS				

TY 2013 Other Income Schedule

Name: BERNARD W ABRAMS FAMILY FOUNDATION
INC
EIN: 58-2663385

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
MISCELLANEOUS	42		

TY 2013 Taxes Schedule

Name: BERNARD W ABRAMS FAMILY FOUNDATION
INC

EIN: 58-2663385

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES WITHHELD	550			
ANNUAL REGISTRATIONS	30			30
FEDERAL INCOME TAX	1,099			