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

OMB No. 1545-0052

2013Department of the Treasury
Internal Revenue Service▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2013 or tax year beginning

, 2013, and ending

, 20

Name of foundation MAKE A DIFFERENCE FOUNDATION INC		A Employer identification number 65-0843714
Number and street (or P.O. box number if mail is not delivered to street address) 3205 ST JAMES DRIVE	Room/suite	B Telephone number (see instructions) 516-541-0962
City or town, state or province, country, and ZIP or foreign postal code DOCA RATON FL 33434		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ 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) ▶ \$ 1576215	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	114261			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	58102	58102		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	172363	58102			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages			NON	
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)			OPERATING	
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)			FOUNDATION	
	17 Interest				
	18 Taxes (attach schedule) (see instructions) [990-PF]	828	-0-		-0-
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) [BROKER FEE]	1890	1890		1890
	24 Total operating and administrative expenses. Add lines 13 through 23	2718	1890		1890
	25 Contributions, gifts, grants paid	80350			80350
26 Total expenses and disbursements. Add lines 24 and 25	83068	1890		82240	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	89295				
b Net investment income (if negative, enter -0-)		56212			
c Adjusted net income (if negative, enter -0-)					

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash—non-interest-bearing		34612	28832	28832
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)	129851	1496584	1496584	
	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) [PROMISSORY NOTE]		50799	50799		
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach schedule) ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	1332823	1576215	1576215		
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)				
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	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 instructions)	1332823	1576215		
	31	Total liabilities and net assets/fund balances (see instructions)	1332823	1576215		

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	1332823
2	Enter amount from Part I, line 27a	2	89295
3	Other increases not included in line 2 (itemize) ▶	3	154097
4	Add lines 1, 2, and 3	4	1576215
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	1576215

PART III - LAL3
GAIN FROM SALE OF ASSETS
VALUATION GAIN

28248
125849
154097

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	BROKER ADVICE	P	VARIOUS	VARIOUS
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 212110	1	183862	28248
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
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	28248
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	NON OPERATING FOUNDATION

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions (X11-6)	(c) Net value of noncharitable-use assets (X-5)	(d) Distribution ratio (col. (b) divided by col. (c))
2012	55968	1271358	.04402
2011	67296	1237248	.05439
2010	61367	1205461	.05091
2009	48814	1077836	.04464
2008	42847	1153806	.03714

2	Total of line 1, column (d)	2	.23110
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	.04622
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1432701
5	Multiply line 4 by line 3	5	66219
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	662
7	Add lines 5 and 6	7	66881
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	82240

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	562	
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	-0-	
3	Add lines 1 and 2	3	562	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	-0-	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	562	
6	Credits/Payments:			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	665	
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	665	
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	103	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	103	
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax 103 Refunded	11		

Part VII-A Statements Regarding Activities

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

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>NA</u>	13	X	
14	The books are in care of ▶ <u>M. BROWN</u> Telephone no. ▶ <u>516-541-0942</u> Located at ▶ <u>146 ALHAMBRA F2 MASSAGE SPA NY</u> ZIP+4 ▶ <u>11958</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 ▶ <u>15</u>			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See the 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 instructions)?	1b	NA
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)):		
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	NA
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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)	3b	NA
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

Form 990-PF (2013)

PART I - LN-1

CASH

10000

PUBLIC SECURITIES

104261

114261

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ NoOrganizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☐ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**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
SUSAN FIRESTONE 3205 ST JAMES DR BOCA RATON FL 33434	PRESIDENT DIRECTOR 3 HPW	- 0 -	- 0 -	- 0 -
STUART GLASSER 910 GREEN ST GREENSBURG PA 15601	SEC-TR DIRECTOR 3 HPW	- 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	
2	
3	(NONE)
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	
2	(NONE)
3 All other program-related investments. See instructions.	
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 $\frac{II}{II} \frac{(10a + 1b)(a + b) \div 2}{(1) (a + b) \div 2}$	1a	1422767
b	Average of monthly cash balances	1b	31752
c	Fair market value of all other assets (see instructions)	1c	- 0 -
d	Total (add lines 1a, b, and c)	1d	1454519
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	- 0 -
3	Subtract line 2 from line 1d	3	1454519
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	21818
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1432701
6	Minimum investment return. Enter 5% of line 5	6	71635

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	71635
2a	Tax on investment income for 2013 from Part VI, line 5	2a	562
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	- 0 -
c	Add lines 2a and 2b	2c	562
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	72197
4	Recoveries of amounts treated as qualifying distributions	4	- 0 -
5	Add lines 3 and 4	5	72197
6	Deduction from distributable amount (see instructions)	6	- 0 -
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	72197

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	82240
b	Program-related investments—total from Part IX-B	1b	- 0 -
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	- 0 -
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	- 0 -
b	Cash distribution test (attach the required schedule)	3b	- 0 -
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	82240
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	562
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	81678

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				12197
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			- 0 -	
b Total for prior years: 20 <u> </u> 20 <u> </u> 20 <u> </u>		- 0 -		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012 <u>2006</u>				
(f) Total of lines 3a through e	2006			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ <u>82240</u>				
a Applied to 2012, but not more than line 2a			- 0 -	
b Applied to undistributed income of prior years (Election required—see instructions)		- 0 -		
(c) Treated as distributions out of corpus (Election required—see instructions)	- 0 -			
d Applied to 2013 distributable amount				70191
(e) Remaining amount distributed out of corpus	12049			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	2006			2006
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	12049			
b Prior years' undistributed income. Subtract line 4b from line 2b		- 0 -		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		- 0 -		
d Subtract line 6c from line 6b. Taxable amount—see instructions		- 0 -		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			- 0 -	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				- 0 -
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	- 0 -			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	- 0 -			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	12049			
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 <u>12049</u>				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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:			(NA)		
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% 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)(ii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**

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

SUSAN FIRESTONE

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

NONE

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

S. FIRESTONE 3205 ST JAMES DRIVE BOCA RATON FL 33434

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

LETTER DESCRIBING CHARITABLE NEEDS AND CONFIRMATION OF CHARITABLE STATUS WITH FEDERAL ID NUMBER

c Any submission deadlines:

No

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

No

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

Form **990-PF** (2013)

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

(1) Cash

(2) Other assets

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

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

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No

b If "Yes," complete the following schedule.

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

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Susan S. Furutane
Signature of officer or trustee

3/19/14
Date

Director

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

PTN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no. _____

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

MAKE A DIFFERENCE FOUNDATION INC

Employer identification number

65-0843714

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☒ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

MAKE A DIFFERENCE FOUNDATION INC

Employer identification number

65-0842714

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ADAM WINTER 1121 MILL CREEK LANE UPPER ARLINGTON OH 43080	\$ 10000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	SUSAN FIRESTONE 3205 ST JAMES DRIVE BOCA RATON FL 33434	\$ 104261.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

65-0843714

Part II

ॐ

Asset Composition

Market Value

Money Market Funds [Sweep]	28,322.48
Fixed Income	476,686.83
Bond Funds	53,128.25
Equity Funds	909,507.09
Other Assets	57,281.71
PROMISSORY NOTE	50,799.09
	<u>1,516,215.45</u>

NAME	CHECK #	DATE	AMOUNT	TAX ID #	PHONE #
GBG Aerobic Ctr 528 New Alexandria RD Greensburg, PA 15601	367	1/2/2013	1,000	23-2442783	724-834-3006
Congregation Beth Tikvah 8121 Olentangy River Rd Worthington, OH 43085	368	1/25/2013	1,000	31-1069161	614-885-6286 ext18
NECHAMA 4330 Cedar Lake S Rd St. Louis Park, MN 55416	370	5/21/2013	5,000	411-998750	763-732-0810
JAFCO 4200 N. University Dr. Sunrise, FL 33351	371	6/7/2013	1,000	65-0334267	954-749-7230 954-749-7230
Westmontland County Food Bank, Inc. 100 Devonshire Drive Delmont, PA 15626	372	6/7/2013	1,000	25-1422682	724-488-8680
Arthur I. Meyer Jewish Academy 3281 North Military Trail West Palm Beach, FL 33409	373	9/18/2013	8,000	59-1491258	561-688-6520
Temple Judea of Palm Beach Co., Inc. 4311 Hood Road Palm Beach Gardens, FL 33410	374	9/18/2013	2,000	59-2100649	561-624-4633
Pattonia Supporting Cancer Researc 351 W. Nationwide Blvd. Columbus, Ohio 43215	375	10/9/2013	1,200	31-1145888	614-221-6100
Harvard University 124 Mount Auburn Street Cambridge, MA 02138	376	10/9/2013	1,000	04-2103580	800-837-4827
The Wellington School 3850 Reed Rd. Columbus, OH 43220	377	10/9/2013	5,000	31-0977200	614-457-7883
Northwestern University 2020 Ridge Avenue Evanston, IL 60208	378	10/9/2013	1,500	30-2167817	847-487-0638
The Ohio State University Foundation Office of University Development 1480 W. Lane Avenue Columbus, OH 43221-3938	379	10/9/2013	5,700	31-1145888	614-688-3250

33400

FWD

334⁰⁰

The Ohio State University Foundation Office of University Development 1480 W. Lane Avenue Columbus, OH 43221-9938	380	10/9/2013	2,000	31-1145986	614-688-3250
The Wellington School Development Office 3650 Reed Road Columbus, Ohio 43220	381	10/9/2013	5,000	31-0977200	614-457-7883
Rehabilitation Ctr. For Children & Adults 900 Royal Palm Way Palm Beach, FL 33480	382	10/10/2013	1,000	59-0791037	861-655-7268
JAFCO 4200 N. University Drive Sunrise, FL 33351	383	10/10/2013	1,000	65-0334267	954-749-7230
Feeding South Florida 426 Claremore Drive West Palm Beach, FL 33401	384	10/10/2013	600	59-2097520	561-859-5070
Florence Fuller Child Development Ctr. 200 NE 14th Street Boca Raton, FL 33432	385	10/10/2013	500	59-1312245	561-391-7274
Place of Hope 21441 Boca Rio Road Boca Raton, FL 33433	386	10/10/2013	500	48-0954763	561-383-0962
Southwest Greensburg Fire Dept. 411 Green Street Greensburg, PA 15601	387	10/10/2013	500	25-6000472	724-834-1292
Greensburg Volunteer Fire Dept. 411 Green Street Greensburg, PA 15601	388	10/10/2013	250	25-6000660	724-834-1292
Mae Volen Senior Center 1515 West Palmetto Park Rd. Boca Raton, FL 33486	389	10/10/2013	500	59-2695062	561-365-8920
Ruth Raikes Jewish Family Services 21300 Ruth & Baron Colman Blvd. Boca Raton, FL 33428	390	10/10/2013	500	59-1945109	561-852-3333
St. Jude Children's Research Hospital 501 St. Jude Place Memphis, TN 38105	391	10/10/2013	500	62-0646012	800-822-8344

NAME	CHECK #	DATE	AMOUNT	Tax-ID #	Phone #
Westmoreland County Food Bank 100 Devonshire Drive Dallmont, PA 15628	392	10/10/2013	1,000	25-1422682	724-468-8660
Saint Andrew's School 3900 Jog Road	393	10/10/2013	100	59-0942383	561-483-8900

 47350

Fwd 413.50

Boca Raton, FL 33434

University of Sciences Of Philadelphia 600 South 43th Street Philadelphia, PA 19104	394	10/10/2013	2,000	23-1352868	215-698-8800
The Woodlands 134 Shenoi Road, Building One Wexford, PA 15090	395	10/10/2013	8,000	25-1818538	724-936-6533
The National Catholic Ctr. For Holocaust Education Seton Hill University Seton Hill Drive Greensburg, PA 15601	396	10/10/2013	500	25-096-5557	724-830-1033
Baylor College of Medicine Office of Institutional Advancement & Exec. Admin. One Baylor Plaza, MS: BCM 160 Houston, TX 77030	397	10/10/2013	1,000	74-1813878	713-798-6194
Smile Train 41 Madison Ave., 28th Floor NYC, NY 10010	398	10/10/2013	500	13-3661416	800-832-9541
Boca Raton Regional Hospital Benefactors 745 Meadows Road Boca Raton, FL 33486	399	10/10/2013	1,000	59-2408425	561-955-4142
Camp Discovery American Academy of Dermatology 930 East Woodfield Rd. Shawmbug, IL 60173	400	10/10/2013	500	41-0783046	847-240-1737
Caridad Center 8845 W. Boynton Beach Blvd. Boynton Beach Blvd. Boynton Beach, FL 33472	401	10/10/2013	500	65-0148423	561-737-6336
Mid-Ohio Food Bank	402	10/13/2013	500	31-0865343	614-274-7770

58850

Fwd 58850

3980 Brookham Drive
Grove City, OH 43123The Center for Holocaust &
Human Rights Education
Florida Atlantic University
College of Education, Room 318
777 Glades Road
Boca Raton, FL 33431Jewish Federation of Palm Beach County
4801 Community Drive
West Palm Beach, FL 33417Achievement Centers for Children
and Families Foundation
555 N.W. 4th Street
Delray Beach, FL 33444Best Foot Forward Foundation
C/O Place of Hope
21441 Boca Rio Road
Boca Raton, FL 33433Boys and Girls Club of Boca Raton Florida
300 Newcastle Street
Boca Raton, FL 33487St Jude Children's Research Hospital
601 St. Jude Place
Memphis, TN 38105Feeding South Florida
426 Claremore Drive
West Palm Beach, FL 33401Westmoreland County Food Bank
100 Devonshire Drive
Delmont, PA 15626Congregation Emanu-El Israel
222 North Main Street
Greensburg, PA 15601Florence Fuller Child Development Ctr
200 NE 14th Street
Boca Raton, FL 33432Caridad Center
8845 W. Boynton Beach Blvd.
Boynton Beach, FL 33472The Ohio State University
1480 W. Lane Ave.
Columbus, Ohio 43221-3938

Boca Helping Hands

403	10/13/2013	500	59-0917284	561-297-2929
404	10/17/2013	3,000	59-0948696	561-242-6612
405	10/22/2013	2,000	65-1023089	561-266-0003 X 10
406	10/23/2013	1,000	30-0586378	561-470-8300
407	10/23/2013	500	85-8012502841C-4	561-894-7551
408	10/23/2013	500	62-0846012	800-822-6344
409	10/23/2013	500	59-2087520	561-659-5070
410	10/23/2013	500	25-1422682	724-468-8860
411	10/23/2013	1,000	25-1230568	724-834-0560
412	10/23/2013	500	59-1312245	561-381-7274
413	10/24/2013	500	65-0149423	561-737-8336
414	11/5/2013	10,000	Tax ID	614-688-3250
415	12/4/2013	1,000	60-22-212038-85C	561-417-0913

TOTAL 80350

SUN-SENTINEL
PUBLISHED DAILY
FORT LAUDERDALE, BROWARD COUNTY, FLORIDA
BOCA RATON, PALM BEACH COUNTY, FLORIDA
MIAMI, MIAMI-DADE COUNTY, FLORIDA

STATE OF FLORIDA
COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

BEFORE THE UNDERSIGNED AUTHORITY, PERSONALLY APPEARED
BRITTANY N. BELLOMO, WHO, ON OATH, SAYS THAT SHE IS A DULY
AUTHORIZED REPRESENTATIVE OF THE CLASSIFIED DEPARTMENT
OF THE SUN-SENTINEL, DAILY NEWSPAPER PUBLISHED IN
BROWARD/PALM BEACH/MIAMI-DADE COUNTY, FLORIDA, THAT
THE ATTACHED COPY OF ADVERTISEMENT, BEING A:

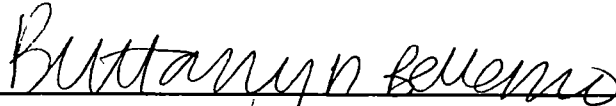
THE MATTER OF NOTICE
ANNUAL REPORT OF THE MAKE A DIFFERENCE
FOUNDATION, INC. IS AVAILABLE AT THE OFFICE
OF MORTON BROWN, CPA

IN THE CIRCUIT COURT, WAS PUBLISHED IN SAID NEWSPAPER IN THE
ISSUES OF:

JANUARY 11, 12 & 13, 2014

14187754

AFFIANT FURTHER SAYS THAT THE SAID SUN-SENTINEL IS A NEWSPAPER
PUBLISHED IN SAID BROWARD/PALM BEACH/MIAMI-DADE COUNTY, FLORIDA,
AND THAT THE SAID NEWSPAPER HAS HERETOFORE BEEN CONTINUOUSLY
PUBLISHED IN SAID BROWARD/PALM BEACH/MIAMI-DADE COUNTY, FLORIDA,
EACH DAY, AND HAS BEEN ENTERED AS SECOND CLASS MATTER AT THE POST
OFFICE IN FORT LAUDERDALE, IN SAID BROWARD COUNTY, FLORIDA, FOR A
PERIOD OF ONE YEAR NEXT PRECEDING THE FIRST PUBLICATION OF ATTACHED
COPY OF ADVERTISEMENT: AND AFFIANT FURTHER SAYS THAT SHE HAS NEITHER
PAID, NOR PROMISED, ANY PERSON, FIRM, OR CORPORATION, ANY DISCOUNT,
REBATE, COMMISSION, OR REFUND, FOR THE PURPOSE OF SECURING THIS
ADVERTISEMENT FOR PUBLICATION IN SAID NEWSPAPER.


(SIGNATURE OF BRITTANY N. BELLOMO, AFFIANT)

SWORN TO AND SUBSCRIBED BEFORE ME
ON 15, JANUARY 2014 A.D.


(SIGNATURE OF NOTARY PUBLIC)
LINDA M HALL
MY COMMISSION # EE182121
EXPIRES March 22, 2016

(407) 398-0153 FloridaNotaryService.com

(NAME OF NOTARY, TYPED, PRINTED, OR STAMPED)

PERSONALLY KNOWN (X) OR PRODUCED IDENTIFICATION ()

NOTICE
The Annual Report of the Make A Difference Foundation, Inc. for the year ended December 31, 2013 is available at the office of Morton Brown, CPA, 146 Alhambra Road, Massapequa, New York 11758 - Telephone (516) 541-0942. Inspection available during normal business hours by any citizen who requests within 180 days after publication of this notice of its availability. The principal manager is Susan G. Firestone.
January 11, 12 and 13, 2014