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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

▶ **Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.**

▶ **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
THE ESTHER AND HYMAN RAPPORT PHILATHOPIC TRUST

A Employer identification number
86-6338329

Number and street (or P O box number if mail is not delivered to street address)
C/O RICHARD C KLEIN 33800 JACKSON ROAD

Room/suite

B Telephone number (see instructions)
(216) 464-8388

City or town, state or province, country, and ZIP or foreign postal code
MORELAND HILLS, OH 44022

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 ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 8,643,979

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)				
	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	154,781	154,781		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	44,538			
	b	Gross sales price for all assets on line 6a 104,620				
	7	Capital gain net income (from Part IV, line 2)		44,538		
	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	199,319	199,319		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	52,144	41,716		10,428
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	3,177	3,177		0
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	5,427	4,135		0
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	1,462	1,462		0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	62,210	50,490		10,428
	25	Contributions, gifts, grants paid	413,000			413,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	475,210	50,490		423,428
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-275,891			
	b	**Net investment income** (if negative, enter -0-)		148,829		
	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	7,946	6,247	6,247
	2	Savings and temporary cash investments	4,133,012	3,769,015	3,769,015
	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	259	220	220
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	3,265,316	3,330,160	4,618,497
	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)	225,000	250,000	250,000
	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)	7,631,533	7,355,642	8,643,979
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)	0	0	
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	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	7,631,533	7,355,642	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	7,631,533	7,355,642	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	7,631,533	7,355,642	

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	7,631,533
2	Enter amount from Part I, line 27a	2	-275,891
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	7,355,642
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	7,355,642

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	See Additional Data Table			
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	See Additional Data Table			
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table			
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	44,538
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	423,370	8,258,248	0 051266
2011	430,838	8,493,208	0 050727
2010	452,000	8,602,078	0 052545
2009	514,000	9,043,329	0 056837
2008	534,782	10,280,557	0 052019

2	**Total** of line 1, column (d).	2	0 263394
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 052679
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	8,329,142
5	Multiply line 4 by line 3.	5	438,771
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,488
7	Add lines 5 and 6.	7	440,259
8	Enter qualifying distributions from Part XII, line 4.	8	423,428

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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	2,977
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	2,977
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	2,977
6	Credits/Payments			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a 840		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c 3,800		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments Add lines 6a through 6d		7	4,640
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached		8	4
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	1,659
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 1,659 **Refunded** ▶		11	0

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?	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)?	1b		No
	*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-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	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? *If "Yes," attach a detailed description of the activities.*	2		No
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) ▶OH			
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 ▶RICHARD C KLEIN Telephone no ▶(216) 464-8388

Located at ▶33800 JACKSON ROAD MORELAND HILLS OH ZIP+4 ▶44022

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 |

			Yes	No
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		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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
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)?	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		No
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? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).*	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
RICHARD C KLEIN 33800 JACKSON ROAD MORELAND HILLS, OH 44022	TRUSTEE 10 00	26,072	0	0
DENNIS A LINDEN 5060 CROFTON AVENUE SOLON, OH 44139	TRUSTEE 3 00	26,072	0	0
ROGER D KLEIN 27500 CEDAR ROAD 808 BEACHWOOD, OH 44122	TRUSTEE 30 00	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 ►	0

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. . . . . ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	0
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 NONE	0
2	
All other program-related investments See page 24 of the instructions	
3	0
Total. Add lines 1 through 3 . . . . ▶	0

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	4,354,789
b	Average of monthly cash balances	1b	4,101,193
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	8,455,982
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	8,455,982
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	126,840
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	8,329,142
6	**Minimum investment return.** Enter 5% of line 5	6	416,457

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	416,457
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a: 2,977		
b	Income tax for 2013 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	2,977
3	Distributable amount before adjustments Subtract line 2c from line 1	3	413,480
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	413,480
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	413,480

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	423,428
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	423,428
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	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	423,428

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				413,480
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			411,393	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f **Total** of lines 3a through e.	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 423,428				
a Applied to 2012, but not more than line 2a			411,393	
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.				12,035
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	0			0
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount —see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				401,445
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . .	0			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

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

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

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

	Tax year	Prior 3 years			
	(a) 2013	**(b)** 2012	**(c)** 2011	**(d)** 2010	**(e) Total**
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					
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 XV Supplementary 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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				413,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities. . . .					154,781
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory					44,538
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		0	199,319

13 **Total.** Add line 12, columns (b), (d), and (e). 13 199,319

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
4	INVESTMENT INCOME TO PROVIDE FUNDS ONLY
8	INVESTMENT INCOME TO PROVIDE FUNDS ONLY

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
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?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

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

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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 or fiduciary) is based on all information of which preparer has any knowledge

******	2014-08-11	******
Signature of officer or trustee	Date	Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
DENNIS A LINDEN				P00008147
Firm's name ▶ CBIZ MHM LLC			Firm's EIN ▶ 34-1513062	
Firm's address ▶ 6050 OAK TREE BLVD S STE 500 CLEVELAND, OH 44131			Phone no (216) 447-9000	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
79 SH ABBVIE INC	P	2012-08-16	2013-01-02
35 79 SH HEINZ HJ CO	P	2013-04-11	2013-06-10
18 40 SH HEINZ HJ CO	P	2012-04-11	2013-06-10
1009 36 SH HEINZ HJ CO	P	2011-10-12	2013-06-10
1000 SH TELECOM CP NEW ZLD ADR	P	2010-04-19	2013-04-29
CAPITAL GAINS DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
27		27	0
2,596		2,146	450
1,334		973	361
73,179		51,097	22,082
10,991		5,839	5,152
16,493			16,493

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			0
			450
			361
			22,082
			5,152
			16,493

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
AGNON SCHOOL 26500 SHAKER BOULEVARD BEACHWOOD,OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
AMERICAN FRIENDS OF MAGEN DAVID ADOM 23215 COMMERCE PARK ROAD 306 BEACHWOOD,OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	36,000
ASSOCIATION FOR MOLECULAR PATHOLOGY 9650 ROCKVILLE PIKE BETHESDA,MD 20814	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	15,000
BIRTHRIGHT ISRAEL FOUNDATION 33 E 33RD STREET 7TH FLOOR NEW YORK,NY 10016	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	10,000
CAP FOUNDATION 325 WAUKEGAN ROAD NORTHFIELD,IL 60093	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	15,000
CLEVELAND BASEBALL FEDERATION 17820 SHAW AVENUE CLEVELAND,OH 44107	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	2,000
CLEVELAND HILLEL FOUNDATION 11291 EUCLID AVENUE CLEVELAND,OH 44106	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	25,000
CLEVELAND MARSHAL COLLEGE OF LAW 2121 EUCLID AVENUE LB 138 CLEVELAND,OH 44115	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
FRIENDS OF THE ISRAEL DEFENSE FORCES PO BOX 22410 BEACHWOOD,OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
FUCHS MIZRACHI SCHOOL 26600 SHAKER BOULEVARD BEACHWOOD,OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
GROSS SCHECHTER DAY SCHOOL 27601 FAIRMOUNT BOULEVARD PEPPER PIKE,OH 44124	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
HAWKEN SCHOOL PO BOX 8002 GATES MILLS,OH 44040	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	50,000
JEWISH NATIONAL FUND 24100 CHAGRIN BLVD SUITE 430 BEACHWOOD,OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	10,000
MALTZ MUSEUM OF JEWISH HERITAGE 2929 RICHMOND ROAD BEACHWOOD,OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	25,000
MANDEL JEWISH COMMUNITY CENTER OF CLEVELAND 26001 SOUTH WOODLAND ROAD BEACHWOOD,OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	10,000
Total . . . . ▶ **3a**				413,000

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MENORAH PARK FOUNDATION 27100 CEDAR ROAD BEACHWOOD, OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	10,000
NOTRE DAME COLLEGE 4545 COLLEGE ROAD SOUTH EUCLID, OH 44121	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	10,000
OHEB ZEDEK CEDAR SINAI SYNAGOGUE 23749 CEDAR ROAD LYNDHURST, OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	25,000
PARK SYNAGOGUE 27500 SHAKER BOULEVARD PEPPER PIKE, OH 44124	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	15,000
PLAYHOUSE SQUARE FOUNDATION 1501 EUCLID AVENUE SUITE 200 CLEVELAND, OH 44115	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
SHAKER SCHOOLS FOUNDATION 15600 PARKLAND DRIVE SHAKER HEIGHTS, OH 44120	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
THE FEDERALIST SOCIETY 1015 18TH STREET NW SUITE 425 WASHINGTON, DC 20036	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	15,000
THE GATHERING PLACE 23300 COMMERCE PARK ROAD BEACHWOOD, OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	10,000
THE MONTEFIORE FOUNDATION ONE DAVID N MYERS PARKWAY BEACHWOOD, OH 44122	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	10,000
THE NEGEV FOUNDATION 2121 SOUTH GREEN ROAD SUITE 210 SOUTH EUCLID, OH 44121	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
UNIVERSITY HOSPITAL UROLOGY INSTITUTE 11100 EUCLID AVENUE CLEVELAND, OH 44106	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	50,000
YALE ALUMNI ASSOCIATION OF CLEVELAND 127 PUBLIC SQUARE 3900 KEY CENTER CLEVELAND, OH 44144	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	5,000
YALE LAW SCHOOL FUND PO BOX 208341 NEW HAVEN, CT 06520	NONE	NONE	TO ASSIST 501(C)(3) ORGANIZATION	25,000
Total . . . . ▶ **3a**				413,000

TY 2013 Accounting Fees Schedule

Name: THE ESTHER AND HYMAN RAPPORT PHILATHOPIC TRUST

EIN: 86-6338329

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING AND TAX RETURN FEES	3,177	3,177		0

TY 2013 All Other Program Related Investments Schedule

Name: THE ESTHER AND HYMAN RAPPORT PHILATHOPIC TRUST

EIN: 86-6338329

Category	Amount
NONE	0

TY 2013 Investments Corporate Stock Schedule

Name: THE ESTHER AND HYMAN RAPPORT PHILATHOPIC TRUST

EIN: 86-6338329

Name of Stock	End of Year Book Value	End of Year Fair Market Value
196.0000 PNC FINL SERVICES GP INC	24,009	15,206
3460.0000 RPM INTERNATIONAL INC DEL	46,018	143,625
4329.1610 PUTNAM GLOBAL HEALTH	216,884	245,377
3664.4667 AT&T INC NEW	94,734	128,843
1088.4673 ABBOTT LABORATORIES	24,872	41,721
1194.6514 AMEREN CORPORATION	30,739	43,199
1730.1779 CENTURYLINK INC	60,807	55,106
1163.9581 CONSOLIDATED EDISON INC	52,254	64,344
1436.4075 DUKE ENERGY CORP NEW	69,524	99,126
1188.5966 EMPIRE DISTRICT ELEC CO	22,443	26,969
3219.5552 EXXON MOBIL CORP	224,056	325,819
3614.7431 FIRSTENERGY CORP	131,057	119,214
3502.7483 FRONTIER COMMUNICATION	21,050	16,288
1125.1031 INTEL CORP	21,811	29,202
1125.7801 JOHNSON & JOHNSON	67,438	103,110
3279.1773 MICROSOFT CORP	88,831	122,674
1147.4743 NEXTERA ENERGY INC	59,896	98,247
1158.8811 PORTLAND GENERAL ELEC	22,478	34,998
1192.4893 PPL CORPORATION	29,885	35,882
2127.0585 QUALCOMM INC	81,912	157,934
2197.6675 RAYTHEON COMPANY NEW	97,701	199,328
2000.0000 ROCHE HLDG LTD	67,218	140,400
5000.0000 ROYAL DUTCH SHELL A ADRF	275,304	356,350
1000.0000 SAFE BULKERS INC	8,104	10,400
1203.1065 TECO ENERGY INC	19,369	20,742
1172.1882 THE SOUTHERN COMPANY	40,542	48,189
2398.3295 VERIZON COMMUNICATIONS	70,578	117,854
3000.0000 VODAFONE GROUP NEW ADR F	64,394	117,930
1385.8178 WINDSTREAM CORPORATION	13,670	11,059
1197.7989 UIL HOLDINGS CO	31,824	46,415

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1086.8015 BANK OF NY MELLON CP NEW	22,826	37,973
3348.1151 BP PLC ADR	133,245	162,752
200.0000 CHORUS LTD ADR	1,929	1,162
1000.0000 CELLCOM ISRAEL LTD	24,249	13,920
1076.7266 HARRIS CORPORATION	42,531	75,166
1000.0000 ILLUMINA INC	28,352	110,590
1079.8962 INTERNATIONAL PAPER CO	32,644	52,947
2136.5707 JPMORGAN CHASE & CO	78,211	124,947
1000.0000 LIFE TECHNOLOGIES CORP	38,775	75,800
2187.7068 MERCK & CO INC NEW	70,946	109,495
1070.3926 METLIFE INC	32,212	57,716
2000.0000 NOVARTIS A G SPON ADR F	107,733	160,760
3000.0000 PACIFIC BIOSCIENCES	19,616	15,690
1073.5792 PROCTOR & GAMBLE	64,896	87,400
1058.9085 WELLS FARGO & CO NEW	26,075	48,074
1038.3951 CATERPILLAR INC	93,335	94,297
3219.0661 CLIFFS NATURAL RES INC	174,188	84,372
1034.7408 DEERE & CO	77,909	94,503
1059.7198 DOW CHEMICAL COMPANY	34,056	47,052
1043.9314 HEWLETT-PACKARD COMPANY	24,231	29,209
1057.0007 MCDONALDS CORP	96,509	102,561
1071.0000 ABBVIE INC	26,290	56,560

TY 2013 Investments - Other Schedule

Name: THE ESTHER AND HYMAN RAPPORT PHILATHOPIC TRUST

EIN: 86-6338329

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
225000 ISRAEL ST 5.35% 114TH	AT COST	250,000	250,000

TY 2013 Other Expenses Schedule

Name: THE ESTHER AND HYMAN RAPPORT PHILATHOPIC TRUST

EIN: 86-6338329

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE REGISTRATION FEE	200	200		0
INVESTMENT FEES	223	223		0
MISCELLANEOUS EXPENSE	1,039	1,039		0

TY 2013 Taxes Schedule

Name: THE ESTHER AND HYMAN RAPPORT PHILATHOPIC TRUST

EIN: 86-6338329

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES PAID	4,135	4,135		0
FEDERAL EXCISE TAX	1,292	0		0