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Form 990-PF



Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 03-01-2013 , and ending 02-28-2014

Name of foundation Arnold S Penner Foundation Inc		A Employer identification number 13-3935352	
Number and street (or P O box number if mail is not delivered to street address) c/o A Penner 249 East 71st Street		B Telephone number (see instructions) (212) 980-6000	
City or town, state or province, country, and ZIP or foreign postal code New York, NY 10021		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)▶\$ 2,015,799		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	569,562			
	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.	46,695	46,695		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	385,872			
	b Gross sales price for all assets on line 6a 764,892				
	7 Capital gain net income (from Part IV, line 2) . . .		385,872		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 8,065			
	12 Total. Add lines 1 through 11	1,010,194	432,567		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 9,968			9,968
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	 5,962			5,962
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	15,930	0		15,930
	25 Contributions, gifts, grants paid	454,785			454,785
	26 Total expenses and disbursements. Add lines 24 and 25	470,715	0		470,715
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	539,479			
	b Net investment income (if negative, enter -0-)		432,567		
	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	396,913	778,975	778,975
	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)			
	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)	831,613	933,297	1,201,278
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
Liabilities	15	Other assets (describe ▶ _____)		35,546	35,546
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,228,526	1,747,818	2,015,799
	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)			
Net Assets or Fund Balances	22	Other liabilities (describe ▶ _____)	156,021		
	23	Total liabilities (add lines 17 through 22)	156,021	0	
		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	1,072,505	1,747,818	
	30	Total net assets or fund balances (see page 17 of the instructions)	1,072,505	1,747,818	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,228,526	1,747,818	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	1,072,505
2	Enter amount from Part I, line 27a	2	539,479
3	Other increases not included in line 2 (itemize) ▶ _____	3	135,834
4	Add lines 1, 2, and 3	4	1,747,818
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,747,818

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	385,872
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	

2	Total of line 1, column (d).	2	0 92952
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 18590
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	1,277,222
5	Multiply line 4 by line 3.	5	237,439
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	4,326
7	Add lines 5 and 6.	7	241,765
8	Enter qualifying distributions from Part XII, line 4.	8	470,715
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	4,326
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	
3 Add lines 1 and 2.		3	4,326
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	4,326
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,640	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	2,000	
d Backup withholding erroneously withheld	6d	2,016	
7 Total credits and payments Add lines 6a through 6d.		7	7,656
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	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	3,330
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 3,330 Refunded		11	

Part VII-A

Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	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)? <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>	1b		No
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 ☐ \$ _____ (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>	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? <i>If "Yes," attach a conformed copy of the changes</i>	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		No
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>	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? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ NY _____			
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>	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)? <i>If "Yes," complete Part XIV</i>	9		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> 	10	Yes	

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 N/A				
14	The books are in care of Arnold S Penner Telephone no (212) 980-6000 Located at 249 East 71st Street New York NY ZIP+4 10021			
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.			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		No
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? 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		No
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?			
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		No
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

No

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

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
See Additional Data Table				

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	
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	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3.	

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,061,331
b	Average of monthly cash balances.	1b	199,795
c	Fair market value of all other assets (see instructions).	1c	35,546
d	Total (add lines 1a, b, and c).	1d	1,296,672
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	
3	Subtract line 2 from line 1d.	3	1,296,672
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	19,450
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,277,222
6	Minimum investment return. Enter 5% of line 5.	6	63,861

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	63,861
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	4,326
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	4,326
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	59,535
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	59,535
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	59,535

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	470,715
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	470,715
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	4,326
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	466,389
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				59,535
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				163,118
d From 2011.				228,334
e From 2012.				258,846
f Total of lines 3a through e.	650,298			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 470,715				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				59,535
e Remaining amount distributed out of corpus	411,180			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,061,478			
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				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).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	1,061,478			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				163,118
c Excess from 2011. . . .				228,334
d Excess from 2012. . . .				258,846
e Excess from 2013. . . .				411,180

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

1a

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

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

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

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

1

Information Regarding Foundation Managers:

a

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

Arnold Penner

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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	454,785
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to

Form **990-PF** (2013)

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Arnold Penner	President & CEO 0 00	0		
249 East 71st Street New York, NY 10021				
Madaleine Berley	Treasurer 0 00	0		
249 East 71st Street New York, NY 10021				
Amy Berley	Director 0 00	0		
14 5th Avenue New York, NY 10021				
Nancy Berley	Director 0 00	0		
324 Chestnut Hill Brighton, MA 02135				
Jennifer Berley	Director 0 00	0		
233 West 77th Street New York, NY 10021				
Mark Berley	Director 0 00	0		
225 West 106th Street New York, NY 10025				

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
The Valtarese Foundation 2301 33rd Street Astoria, NY 11105	None	N/A	Funding for social programs for needy citizens	500
Project Ezra 465 Grand Street 4 New York, NY 10002	None	N/A	Furtherance of Charity's goals	1,180
North Shore Long Island Jewish Med 125 Community Drive Great Neck, NY 11021	None	N/A	Funding of medical research	6,500
The Jewish Museum 1109 Fifth Avenue New York, NY 10128	None	N/A	Furtherance of Charity's goals	2,500
Yeshiva University 500 West 185th Street New York, NY 10033	None	N/A	Educational	32,200
Intrepid Museum 36 West 44th Street New York, NY 10036	None	N/A	Furtherance of Charity's goals	287
Israel Special Kids 505 Eighth Avenue New York, NY 10018	None	N/A	Furtherance of Charity's goals	55,000
Charna Radbell Foundation 245 East 63rd Street New York, NY 10012	None	N/A	Funding of medical research	500
Albert Einstein College of Medicine 1300 Morris Park Avenue Bronx, NY 10451	None	N/A	Funding of medical research	110,500
Jewish Childrens Museum 792 Eastern Parkway Brooklyn, NY 11213	None	N/A	Educational	3,800
Star Inc Lighting the Way 182 Wolfpft Avenue Norwalk, CT 06851	None	N/A	Funding for social programs	2,000
hineni jewish heritige foundation 232 West End Avenue New York, NY 10023	None	Public	Furtherance of Charity's goals	1,200
National Dance Institute 217 West 147th Street New York, NY 10039	None	Public	Furtherance of Charity's goals	77,400
Park East Synagogue 50 East 87th Street New York, NY 10128	None	Public	Funding for religious programs	22,050
Israel Guide Dog Center for the Bli 968 Easton Road - Suite H Warrington, PA 18976	None	Public	Furtherance of Charity's goals	25,000
Total  3a				454,785

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Godspeed Horse Home PO Box 146 Amenia, NY 12501	None	Public	Furtherance of Charity's goals	3,550
Guggenheim Museum 1071 5th Ave New York, NY 10128	None	Public	Furtherance of Charity's goals	500
Israel Children's Center 3275 W Hillsboro Blvd Deerfield Beach, FL 33442	None	Public	Furtherance of Charity's goals	1,000
JDRF WALK 26 Broadway New York, NY 10004	None	Public	Furtherance of Charity's goals	500
Jewish Foundation 135 E 64th Street New York, NY 10065	None	Public	Furtherance of Charity's goals	1,000
MMRF 383 Main Ave 5 Norwalk, CT 06851	None	Public	Furtherance of Charity's goals	1,710
NYBG 2900 Southern Blvd Bronx, NY 10458	None	Public	Furtherance of Charity's goals	200
Palm Beach Opera 415 South Olive Ave West Palm Beach, FL 33401	None	Public	Furtherance of Charity's goals	20,000
The Storm King School 233 Hudson Street Cornwall on Hdsn, NY 12520	None	Public	educational	1,000
Wayne YMCA 1 Pike Dr Wayne, NJ 07470	None	Public	Funding of health and social services	1,000
Appeal of Conscience Foundation 119 West 57th Street New York, NY 10019	None	Public	Funding for social programs	1,000
Digestive Disease Research Foundati 311 E 79th Street New York, NY 10075	None	Public	research	2,000
The Metropolitan Opera Lincoln Center New York, NY 10023	None	Public	Furtherance of Charity's goals	150
Police Athletic League 34 1/2 East 12th Street New York, NY 10003	None	Public	Funding for social programs	2,700
Samuel Waxman Cancer Research Found 420 Lexington Avenue - Suite 825 New York, NY 10170	None	Public	Funding of medical research	2,000
Total  3a				454,785

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Reuth 4 west 43rd street suite 402 new york, NY 10036	None	Public	Furtherance of the charity's goals	1,000
Boys Town Jerusalem Foundation 1 Penn Plaza Suite 6250 New York, NY 10119	None	Public	Charitable	1,000
Dutchess County SPCA 636 Violet Ave Hyde Park, NY 12538	None	Public	Charitable	2,250
Salvadori Center 475 Riverside Drive Suite 1370 New York, NY 10115	None	Public	Educational	300
Friars Foundation 57 East 55th Street New York, NY 10022	None	N/A	Charitable	2,000
US Holocaust Memorial Museum 100 Raoul Wallenberg Place S Washington, DC 20024	None	N/A	Charitable	2,500
Westport Arts Center 51 Riverside Ave Westport, CT 06880	None	N/A	Charitable	500
UJA 71 West 47th Street New York, NY 10036	None	N/A	Charitable	600
Thirteen 825 Eight Ave New York, NY 10019	None	N/A	Charitable	175
nyccharities.org 50 Broadway Ste 803A New York, NY 10004	None	N/A	Charitable	6,700
NYC Rescue 90 Lafayette Street New York, NY 10013	None	N/A	Charitable	193
NHS Animal 8929 Fort Street Omaha, NE 68134	None	N/A	Charitable	2,250
Kidney Foundation 30 East 33rd Street New York, NY 10016	None	N/A	Charitable	15,000
Lymphoma Research Foundation 115 Broadway New York, NY 10006	None	N/A	Research	1,500
Fisher Center - Syracuse Univ 11 East 61st Street New York, NY 10065	None	N/A	Educational	10,000
Total  3a				454,785

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Firstgiving 34 Farnsworth Street Boston,MA 02210	None	N/A	Charitable	1,000
Educational Alliance 315 2nd Ave New York,NY 10003	None	N/A	Educational	1,000
FedCap 633 3rd Ave New York,NY 10017	None	N/A	Charitable	2,000
Big Brothers Big Sisters 4 Middlebury Blvd Randolph,NJ 07869	None	N/A	Charitable	500
911 memorialorg 180 Greenwich Street New York,NY 10007	None	N/A	Charitable	225
Adopt a Dog 424 E 92nd Street New York,NY 10128	None	N/A	Charitable	5,000
Alvin Ailey 405 West 55th Street New York,NY 10019	None	N/A	Charitable	1,000
American Museum of Natural History Central Park W New York,NY 10024	None	N/A	Charitable	500
actor fund 729 th Ave,NY 10019	None	N/A	Charitable	1,000
care usa 32 west 39th street New York,NY 10018	None	N/A	Charitable	30
Growth and development services 216 fort washington ave New York,NY 10032	None	N/A	Charitable	3,000
Home for race horses 483 Sandhill Road Greenfield,NY 12833	None	N/A	Charitable	2,300
Lower east side jewish conservancy 235 East Broadway New York,NY 10002	None	N/A	Religious	1,000
network for good 1140 Connecticut ave NW Washington,DC 20036	None	N/A	Charitable	1,655
Strength in support 23046 Avenida De la carlota laguna hills,CA 92653	None	N/A	Charitable	5,000
Total  3a				454,785

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
The children's aid society 105 East 22nd street New York, NY 10010	None	N/A	Charitable	500
Reading senior high school 801 North 13th Street Reading, PA 19604	None	N/A	Educational	2,000
Upper East side hatzolah 125 E 85th Street New York, NY 10028	None	N/A	Religious	180
preschool of the art 40 west 22nd street New York, NY 10010	None	N/A	Educational	2,000
Total  3a				454,785

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at <u>www.irs.gov/form990</u>.	OMB No 1545-0047
		2013
Name of the organization Arnold S Penner Foundation Inc		Employer identification number 13-3935352

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 foundation

Check 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 33¹/₃% 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 for 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 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 990PF, 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 Arnold S Penner Foundation Inc	Employer identification number 13-3935352
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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
<u>1</u>	Arnold S Penner 249 East 71st Street New York, NY 10021	\$ 913,543	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)
 		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization Arnold S Penner Foundation Inc	Employer identification number 13-3935352
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Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **\$1,000 or less** for the year (Enter this information once See instructions) ▶ \$

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

TY 2013 Investments - Other Schedule

Name: Arnold S Penner Foundation Inc

EIN: 13-3935352

Software ID: 13000170

Software Version: 2013v4.0

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
58,991.068 shs Wilington Mid Cap Growth	AT COST	831,613	1,099,594
City Natl Rochdale Govt MMKT cln	AT COST	101,684	101,684

TY 2013 Other Assets Schedule

Name: Arnold S Penner Foundation Inc

EIN: 13-3935352

Software ID: 13000170

Software Version: 2013v4.0

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Loan and exchange		35,546	35,546

TY 2013 Other Expenses Schedule**Name:** Arnold S Penner Foundation Inc**EIN:** 13-3935352**Software ID:** 13000170**Software Version:** 2013v4.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
holiday expense	5,400			5,400
Miscellaneous and sundry costs	562			562

TY 2013 Other Income Schedule

Name: Arnold S Penner Foundation Inc

EIN: 13-3935352

Software ID: 13000170

Software Version: 2013v4.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Gamining Winnings	8,065		

TY 2013 Substantial Contributors Schedule

Name: Arnold S Penner Foundation Inc

EIN: 13-3935352

Software ID: 13000170

Software Version: 2013v4.0

Name	Address
Arnold Penner	249 East 71st Street New York, NY 10021

TY 2013 Taxes Schedule**Name:** Arnold S Penner Foundation Inc**EIN:** 13-3935352**Software ID:** 13000170**Software Version:** 2013v4.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
excise tax	9,968			9,968