



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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.

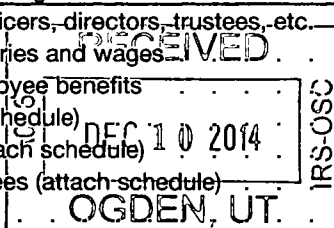
Open to Public Inspection

For calendar year 2013 or tax year beginning September 1, 2013, and ending August 31, 2014

Name of foundation The Lee L. and Judith E. Selwyn Foundation		A Employer identification number 26-3876011
Number and street (or P.O. box number if mail is not delivered to street address) 285 Reservoir Road	Room/suite	B Telephone number (see instructions) 617-277-3388
City or town, state or province, country, and ZIP or foreign postal code Chestnut Hill, MA 02467		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) ▶ \$	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)	220,000 00			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	631 40	631 40	631 40	
	4 Dividends and interest from securities	74,951 12	74,951 12	74,951 12	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	30,404 13			
	b Gross sales price for all assets on line 6a 369,386 00				
	7 Capital gain net income (from Part IV, line 2)		30,404 13		
	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	325,986 65	105,986 65	75,582 52		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0 00	0 00	0 00	0 00
	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)	9,999 81	9,999 81	9,999 81	9,999 81
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	1,917 11	1,917 11	1,917 11	1,917 11
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	11,916 92	11,916 92	11,916 92	11,916 92
	25 Contributions, gifts, grants paid	109,800 00			109,800 00
26 Total expenses and disbursements. Add lines 24 and 25	121,716 92	11,916 92	11,916 92	121,716 92	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	204,269 73				
b Net investment income (if negative, enter -0-)		94,069 73			
c Adjusted net income (if negative, enter -0-)			63,665 60		

SCANNED DEC 17 2014



616 4

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			390 78	548 59	548 59
	2 Savings and temporary cash investments			195,367 06	310,119 33	310,119 33
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶			0 00	0 00	0 00
	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)			1,826,218 61	2,021,272 36	2,420,502 76
	c Investments—corporate bonds (attach schedule)			296,839 13	191,145 03	191,145 03
	11 Investments—land, buildings, and equipment: basis ▶					
Liabilities	Less: accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)					
	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)			2,318,815 58	2,523,085 31	2,922,315 71
	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
Net Assets or Fund Balances	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 00	
	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)			2,319,315 58	2,523,085 31	
	31 Total liabilities and net assets/fund balances (see instructions)			2,319,315 58	2,523,085 31	

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	2,318,815 58
2 Enter amount from Part I, line 27a	2	204,269.73
3 Other increases not included in line 2 (itemize) ▶	3	0 00
4 Add lines 1, 2, and 3	4	2,523,085 31
5 Decreases not included in line 2 (itemize) ▶	5	0 00
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,523,085 31

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 Publicly Traded Securities	D	12/26/12	12/27/13
b Publicly Traded Securities	P	Various	Various
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 93,823.00		78,805.87	15,017.13
b 275,563.00		260,176.00	15,387.00
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	30,404.13
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.

(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			
2011			
2010			
2009			
2008			

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

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	1,881	39
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	00
3 Add lines 1 and 2		3	1,881	39
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0	00
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,881	39
6 Credits/Payments:				
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,100	00	
b Exempt foreign organizations—tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c			
d Backup withholding erroneously withheld	6d			
7 Total credits and payments. Add lines 6a through 6d	7	1,100	00	
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	11	00	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	792	39	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10			
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ☐ Refunded ☐	11			

Part VII-A Statements Regarding Activities

	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?		☒
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?		☒
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?		☒
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		☒
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		☒
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		☒
b If "Yes," has it filed a tax return on Form 990-T for this year?		☒
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		☒
If "Yes," attach the statement required by General Instruction T.		
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? If "Yes," complete Part II, col. (c), and Part XV	☒	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ Massachusetts		
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	☒	
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		☒
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		☒

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		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13		
Website address ► www.selwynfoundation.org				
14	The books are in care of ► Lee L. Selwyn	Telephone no. ►	6172773388	
	Located at ► 285 Reservoir Road, Chestnut Hill, MA	ZIP+4 ►	02467-1449	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here.	►	☐	
	and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See 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	✓
	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	✓
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 <i>Schedule C, Form 4720</i> , 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	✓
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	✓

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** ☒

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
Lee L. Selwyn 285 Reservoir Road, Chestnut Hill, MA 02467	Trustee, 1 hr/wk	0	0	0
Judith E. Selwyn 285 Reservoir Road, Chestnut Hill, MA 02467	Trustee, 1 hr/wk	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

Total number of other employees paid over \$50,000 ☐

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

Part IX-A Summary of Direct Charitable Activities

Expenses

Part IX-B Summary of Program-Related Investments (see instructions)

Amount

Form **990-PF** (2013)

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	2,426,350 67
b	Average of monthly cash balances	1b	353,615 94
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	2,779,966 61
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,779,966 61
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	41,699 50
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,738,267 12
6	Minimum investment return. Enter 5% of line 5	6	136,913 36

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	136,913 36
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,881 39
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	0 00
c	Add lines 2a and 2b	2c	1,881 39
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	135,031 96
4	Recoveries of amounts treated as qualifying distributions	4	0 00
5	Add lines 3 and 4	5	135,031 96
6	Deduction from distributable amount (see instructions)	6	0 00
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	135,031 96

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	121,716 92
b	Program-related investments—total from Part IX-B	1b	0 00
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0 00
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	121,716 92
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	121,716 92

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				135,031 96
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			0 00	
b Total for prior years: 20____, 20____, 20____		0 00		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	6,813 00			
b From 2009	1,162 87			
c From 2010	1,247.86			
d From 2011	851 67			
e From 2012	6,102 69			
f Total of lines 3a through e	16,178 09			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 121,716 92				
a Applied to 2012, but not more than line 2a			0 00	
b Applied to undistributed income of prior years (Election required—see instructions)		0 00		
c Treated as distributions out of corpus (Election required—see instructions)	0 00			
d Applied to 2013 distributable amount				121,716 92
e Remaining amount distributed out of corpus	0 00			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	13,315.04			13,315 04
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	2,863 05			
b Prior years' undistributed income. Subtract line 4b from line 2b		0 00		
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 00		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0 00		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			0 00	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0 00
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 00			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0 00			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	2,863 05			
10 Analysis of line 9:				
a Excess from 2009	0 00			
b Excess from 2010	0 00			
c Excess from 2011	0 00			
d Excess from 2012	0 00			
e Excess from 2013	2,863 05			

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)

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	
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 $\frac{2}{3}$ 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 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).)

Lee L. Selwyn, Judith E. Selwyn

- 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:

- 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				
MIT Department of Chemistry 77 Massachusetts Avenue, Cambridge, MA 02139		501(c)(3)	Support educ programs	80,000 00
MIT Hillel Foundation 77 Massachusetts Avenue, Cambridge, MA 02139		501(c)(3)	educ & religious programs	500 00
Combined Jewish Philanthropies 126 High St Boston, MA 02110		501(c)(3)	religious & char programs	10,000 00
Touro Synagogue Foundation 85 Touro St Newport, RI 02840		501(c)(3)	educ & religious programs	500 00
Congregation Jeshuat Israel 85 Touro St Newport, RI 02840		501(c)(3)	educ & religious programs	500 00
Buzzards Bay Musicfest PO Box 443, Marion, MA 02738		501(c)(3)	Support educ programs	500 00
Buzzards Bay Coalition 114 Front Street, New Bedford, MA 02740		501(c)(3)	Support educ programs	100 00
Mattapoisett Land Trust P O Box 31, Mattapoisett, MA 02739		501(c)(3)	Support char programs	5,000 00
The Forward Association 125 Maiden Lane, 8th Floor, New York, NY 10038-5015		501(c)(3)	Support educ programs	500 00
The Jewish Journal 27 Congress St, Salem, MA 01970		501(c)(3)	Support educ programs	100 00
Jewish Cemetary Assn of Massachusetts 189 Wells Ave, Newton Centre, MA 02459		501(c)(3)	Support char programs	1,000 00
B'nai B'rith International 2020 K St NW Washington, DC 20006		501(c)(3)	Support religious & char	100 00
Bostoniam Society 206 Washington Street, Boston, MA 02109		501(c)(3)	Support educ programs	1,000 00
Brookline Community Foundation 20 Webster Place, Brookline, MA 02445		501(c)(3)	Support educ programs	1,000 00
Temple Emeth 194 Grove Street, Chestnut Hill, MA 02467		501(c)(3)	educ & religious programs	8,000 00
Boston Preservation Alliance 45 School Street, Boston, MA 02108		501(c)(3)	Support educ programs	1,000 00
Total			3a	109,800 00
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated.

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

(See worksheet in line 13 instructions to verify calculations.)

[illegible]

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

- | 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? | | Yes | No |
|---|--|-----|----|
| a Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| (1) Cash | | | ✓ |
| (2) Other assets | | | ✓ |
| b Other transactions: | | | |
| (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.

Signature of officer or trustee

12/01/2014

Trustee

Title

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

**Paid
Preparer
Use Only**

Print/Type preparer's name

SELF-PREPARED

Preparer's signature

Date _____

Check ☐ if self-employed

PTIN

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**

OMB No 1545-0047

2014

▶ 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.**Name of the organization**

The Lee L. and Judith E. Selwyn Foundation

Employer identification number

26-3876011

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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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 totaling \$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	Employer identification number
----------------------	--------------------------------

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	Lee L. Selwyn 285 Reservoir Road Chestnut Hill, Massachusetts 02467	\$ 220 000 00	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.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Form 990-PF 2013

Part I Line 16c Other Professional Fees

Investment management and advisory services

Merrill Lynch

9,999 81

Part I Line 18 Taxes

Income taxes paid in 2013 (FY14)

2012 (FY13) balance due

142 19

2013 (FY14) estimated tax payment

1,100 00

Massachusetts Attorney General Form PC filing fee

500 00

Foreign Dividend Taxes paid

174.92

Total taxes paid in 2013 (FY14)

1,917 11

Form 990-PF 2013

Part IV Capital Gains and Losses for Tax on Investment Income

Security description	Quantity	How acquired	Date Sold	Date Acquired	Sale Price	Cost Basis	Realized Gain (loss)
MORGAN STANLEY BOND	100,000	P	9/23/2013	9/20/2010	100,000 00	99,375 00	625 00
ABBVIE INC SHS	77	P	12/27/2013	1/15/2013	4,037.00	2,636.00	1,401 00
BRISTOL-MYERS SQUIBB CO	56	P	12/27/2013	1/15/2013	2,981.00	1,920.00	1,061.00
CMS ENERGY CORP	298	P	12/27/2013	1/15/2013	7,931 00	7,408.00	523 00
CMS ENERGY CORP	135	P	12/27/2013	2/19/2013	3,593 00	3,512.00	81 00
CMS ENERGY CORP	181	P	12/27/2013	3/15/2013	4,817 00	4,956.00	(139.00)
DIGITAL RLTY TR INC	139	P	12/27/2013	1/15/2013	6,811 00	9,870 00	(3,059 00)
DIGITAL RLTY TR INC	96	P	12/27/2013	2/19/2013	4,704 00	6,126 00	(1,422.00)
DIGITAL RLTY TR INC	94	P	12/27/2013	3/15/2013	4,606 00	6,392 00	(1,786.00)
DU PONT E I DE NEMOURS	16	P	12/27/2013	1/15/2013	1,028 00	739 00	289 00
EATON CORP PLC	5	P	12/27/2013	1/15/2013	383 00	275.00	108.00
INTEL CORP	2	P	12/27/2013	1/15/2013	51 00	44.00	7 00
MERCK AND CO INC SHS	115	P	12/27/2013	1/15/2013	5,725 00	4,934 00	791 00
MERCK AND CO INC SHS	63	P	12/27/2013	2/19/2013	3,136.00	2,651 00	485 00
MERCK AND CO INC SHS	76	P	12/27/2013	3/15/2013	3,783 00	3,345 00	438 00
MICROSOFT CORP	365	P	12/27/2013	1/15/2013	13,593 00	9,873.00	3,720 00
MICROSOFT CORP	172	P	12/27/2013	2/19/2013	6,406 00	4,813 00	1,593 00
MICROSOFT CORP	262	P	12/27/2013	3/15/2013	9,757 00	7,348 00	2,409 00
ROYAL DUTCH SHEL PLC	138	P	12/27/2013	1/15/2013	10,327 00	9,870.00	457 00
SEMPRA ENERGY	102	P	12/27/2013	1/15/2013	9,073 00	7,398.00	1,675 00
SEMPRA ENERGY	45	P	12/27/2013	2/19/2013	4,003 00	3,443 00	560 00
SEMPRA ENERGY	64	P	12/27/2013	3/15/2013	5,693 00	5,085 00	608 00
SPECTRA ENERGY CORP	10	P	12/27/2013	1/15/2013	349 00	276 00	73 00
THOMSON REUTERS CORP	4	P	12/27/2013	3/15/2013	152 00	129 00	23 00
TIME WARNER INC SHS	100	P	12/27/2013	1/15/2013	6,956 00	4,912 00	2,044 00
TIME WARNER INC SHS	40	P	12/27/2013	2/19/2013	2,782.00	2,142 00	640 00
XCEL ENERGY INC	274	P	12/27/2013	1/15/2013	7,618 00	7,402.00	216 00
XCEL ENERGY INC	123	P	12/27/2013	2/19/2013	3,420 00	3,491 00	(71 00)
BRISTOL-MYERS SQUIBB CO	160	P	7/1/2014	1/15/2013	7,695.00	5,486 00	2,209 00
BRISTOL-MYERS SQUIBB CO	89	P	7/1/2014	2/19/2013	4,280.00	3,285 00	995 00
BRISTOL-MYERS SQUIBB CO	127	P	7/1/2014	3/15/2013	6,108 00	4,938.00	1,170 00
CONAGRA FOODS INC	318	P	7/1/2014	1/15/2013	9,506.00	9,872.00	(366 00)
CONAGRA FOODS INC	131	P	7/1/2014	2/19/2013	3,916.00	4,380.00	(464 00)
CONAGRA FOODS INC	194	P	7/1/2014	3/15/2013	5,799.00	6,760.00	(961.00)
CONAGRA FOODS INC	152	P	7/1/2014	12/27/2013	4,544.00	5,090.00	(546 00)
TOTALS FOR PURCHASED ASSETS					275,563.00	260,176.00	15,387.00
VANGUARD TELECOMM SRVCS	210	D	12/27/2013	12/26/2012	17,560 00	14,664.94	2,895 06
SECTOR SPDR UTILITIES	768	D	12/27/2013	12/26/2012	28,948.00	27,002.62	1,945 38
SECTOR SPDR CONSMRS STPL	293	D	12/27/2013	12/26/2012	12,542.00	10,191 36	2,350 64
VANGUARD FINANCIALS ETF	785	D	12/27/2013	12/26/2012	34,773.00	26,946 94	7,826 06
TOTALS FOR DONATED ASSETS					93,823.00	78,805.87	15,017.13
TOTAL GAINS (LOSSES)					369,386.00	338,981.87	30,404.13