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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 11-01-2013 , and ending 10-31-2014

Name of foundation THE NICKEL FOUNDATION C/O ROSENBERG & MANENTE PLLC		A Employer identification number 06-1563331	
Number and street (or P O box number if mail is not delivered to street address) 1 LINDEN PLACE NO 302		B Telephone number (see instructions) (516) 482-0001	
City or town, state or province, country, and ZIP or foreign postal code GREAT NECK, NY 11021		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) ☐ \$ 572,111		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)			
	2	Check ☒ if the foundation is not required to attach Sch B			
	3	Interest on savings and temporary cash investments	1	1	
	4	Dividends and interest from securities.	19,339	19,339	
	5a	Gross rents			
	b	Net rental income or (loss) _____			
	6a	Net gain or (loss) from sale of assets not on line 10	42,810		
	b	Gross sales price for all assets on line 6a 385,444			
	7	Capital gain net income (from Part IV , line 2) . . .		42,810	
	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)			
	12	Total. Add lines 1 through 11	62,150	62,150	
	13	Compensation of officers, directors, trustees, etc	0	0	0
	14	Other employee salaries and wages			
	15	Pension plans, employee benefits			
	16a	Legal fees (attach schedule)			
	b	Accounting fees (attach schedule)	3,750	3,750	0
	c	Other professional fees (attach schedule)	2,626	2,626	0
	17	Interest	208	208	0
	18	Taxes (attach schedule) (see instructions)			
	19	Depreciation (attach schedule) and depletion . . .			
	20	Occupancy			
	21	Travel, conferences, and meetings			
	22	Printing and publications			
	23	Other expenses (attach schedule)	130	130	0
	24	Total operating and administrative expenses.			
		Add lines 13 through 23	6,714	6,714	0
	25	Contributions, gifts, grants paid	129,150		129,150
	26	Total expenses and disbursements. Add lines 24 and 25	135,864	6,714	129,150
	27	Subtract line 26 from line 12			
	a	Excess of revenue over expenses and disbursements	-73,714		
	b	Net investment income (if negative, enter -0-)		55,436	
	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	627	10,618	10,618
	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)	79,087	79,087	4,769
	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)	615,170	531,056	556,724
	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)	694,884	620,761	572,111	
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	694,884	620,761	
	30	Total net assets or fund balances (see page 17 of the instructions)	694,884	620,761	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	694,884	620,761	

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	694,884
2	Enter amount from Part I, line 27a	2	-73,714
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	621,170
5	Decreases not included in line 2 (itemize) ▶ _____	5	409
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	620,761

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			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a 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	42,810
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	78,658	702,810	0 111919
2011	104,286	756,717	0 137814
2010	117,380	901,364	0 130225
2009	92,370	921,769	0 100209
2008	91,286	881,476	0 103560

2	Total of line 1, column (d).	2	0 583727
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 116745
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	636,982
5	Multiply line 4 by line 3.	5	74,364
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	554
7	Add lines 5 and 6.	7	74,918
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	129,150

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	554
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			
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	554
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	554
6 Credits/Payments			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
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	0
8 Enter any penalty for underpayment of estimated tax Check here ☒ if Form 2220 is attached		8	12
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	566
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ☒ Refunded ☒		11	

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		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?		2	No
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		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?		5	No
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?		6	No
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) ☒ CT			
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 ▶PHIL@RANDMCPA.COM				
14	The books are in care of ▶ROSENBERG MANENTE CPA PLLC Telephone no ▶(516) 482-0001 Located at ▶1 LINDEN PLACE GREAT NECK NY ZIP +4 ▶11021			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

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

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

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ALBERT NICKEL	TRUSTEE	0	0	0
65 KEELERS RIDGE	5 00			
WILTON,CT 06897				
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	
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.	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	635,372
b	Average of monthly cash balances.	1b	11,310
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	646,682
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	646,682
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	9,700
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	636,982
6	Minimum investment return. Enter 5% of line 5.	6	31,849

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	31,849
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	554
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	554
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	31,295
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	31,295
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	31,295

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	129,150
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	129,150
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	554
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	128,596
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				31,295
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.	47,212			
b From 2009.	47,492			
c From 2010.	73,134			
d From 2011.	67,304			
e From 2012.	44,334			
f Total of lines 3a through e.	279,476			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 129,150				
a Applied to 2012, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				31,295
e Remaining amount distributed out of corpus	97,855			
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	377,331			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	47,212			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	330,119			
10 Analysis of line 9				
a Excess from 2009. . . .	47,492			
b Excess from 2010. . . .	73,134			
c Excess from 2011. . . .	67,304			
d Excess from 2012. . . .	44,334			
e Excess from 2013. . . .	97,855			

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))

ALBERT NICKEL

b

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

2

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

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

a

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

b

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

c

Any submission deadlines

d

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

Form 990-PF (2013)

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total			3a	129,150
b <i>Approved for future payment</i>				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

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)
909 918 DOUBLELINE TOTAL RETURN BOND CL 1	P	2012-04-23	2014-08-12
909 753 FIRST EAGLE GLOBAL	P	2010-06-25	2014-10-16
8440 114 IVY HIGH YIELD	P	2013-01-25	2014-02-20
1623 919 PERMANENT PORTFOLIO	P	2012-12-05	2014-06-26
339 SPDR GOLD TRUST GOLD SHARES	P	2010-10-21	2014-06-10
665 306 IVY HIGH YIELD INCOME CL	P	2013-09-27	2014-02-20
3558 514 NUVEEN SYMPHONY CREDIT OPPS	P	2014-06-02	2014-06-02
3762 828 IVY HIGH YIELD INCOME	P	2011-10-26	2013-11-07
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)
10,000		10,237	-237
50,000		36,718	13,282
73,513		70,498	3,015
73,482		69,368	4,114
41,144		38,618	2,526
5,795		5,621	174
81,988		81,210	778
33,000		30,364	2,636
16,522			16,522

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	
			-237
			13,282
			3,015
			4,114
			2,526
			174
			778
			2,636
			16,522

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				
ABC OF WILTON INC PO BOX 7658 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	100
ALLEGHENY FOOTHILLS HISTORICAL SOCIETY 310 CARPENTER DRIVE PITTSBURGH,PA 15239	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	3,200
AMERICA NEEDS FATIMA PO BOX 341 HANOVER,PA 17331	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	10
ANNUAL BISHOP'S APPEAL 238 JEWETT AVENUE BRIDGEPORT,CT 06606	NONE	EXEMPT ORGANIZATION	RELIGIOUS FURTHERANCE	500
ARTHUR J WALL SCHOLARSHIP FUND PO BOX 7361 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	795
CANCER CARE INC 275 7TH AVENUE NEWYORK,NY 10001	NONE	EXEMPT ORGANIZATION	MEDICAL RESEARCH	7,100
COVENANT HOUSE 90 FAIRFIELD AVENUE STAMFORD,CT 06902	NONE	EXEMPT ORGANIZATION	CHILDCARE	50
DELBARTON MOTHER'S GUILD 230 MENDHAM ROAD MORRISTOWN,NJ 07960	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	3,900
EMANUEL CHURCH 10 WILLOW STREET DANBURY,CT 06810	NONE	EXEMPT ORGANIZATION	RELIGIOUS	100
EUGENE O'NEILL THEATER 230 W 49TH ST NEWYORK,NY 10019	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	5,300
FAMILY AND CHILDREN'S AGENCY 9 MOTT STREET NORWALK,CT 06850	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	10,800
FCCF FWG 383 MAIN AVENUE NORWALK,CT 06851	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	500
FIRST GIVING 34 FARNSWORTH STREET 3RD FLOOR BOSTON,MA 02210	NONE	EXEMPT ORGANIZATION	NONPROFIT SUPPORT	200
FRIENDS OF THE NORWALK RIVER PO BOX 174 GEORGETOWN,CT 06829	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	100
GALILEAN CHILDREN'S FUND PO BOX 880 LIBERTY,KY 42539	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	100
Total ▶ 3a				129,150

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				
GIRL SCOUTS OF AMERICA 171 GRANDVIEW AVENUE WATERBURY, CT 06708	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	50
HEALING FARMS PO BOX 2002 MT PLEASANT, SC 29465	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	100
I HUG PO BOX 868 YORKTOWN HEIGHTS, NY 10598	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	500
LITTLE SISTERS OF THE POOR 2999 SCHURZ AVENUE BRONX, NY 10465	NONE	EXEMPT ORGANIZATION	ELDERCARE	25
NESGA CHARITABLE FUND PO BOX 66188 AUBURNDALE, MA 02466	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	100
NFCR NAT'L FOUNDATION 4600 EAST WEST HIGHWAY BETHESDA, MD 20814	NONE	EXEMPT ORGANIZATION	MEDICAL RESEARCH	25
NY JUNIOR TENNIS LEAGUE 58-12 QUEENS BLVD WOODSIDE, NY 11377	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	100
OUR LADY OF FATIMA 229 DANBURY ROAD WILTON, CT 06897	NONE	EXEMPT ORGANIZATION	RELIGIOUS FURTHERANCE	1,950
PROJECT 2015 WILTON HIGH SCHOOL 395 DANBURY ROAD WILTON, CT 06897	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	100
SGT JEFFREY EDELSON MEMORIAL C/O NYS TROOPERS PBA SIGNAL 30 FUND 120 STATE ST ALBANY, NY 12207	NONE	EXEMPT ORGANIZATION	POLICEMENS' BENEVOLENT ASSOCIATION	100
SISTERS OF DIVINE PROVIDENCE 9000 BABCOCK BLVD ALLISON PARK, PA 15101	NONE	EXEMPT ORGANIZATION	RELIGIOUS	500
SSND 345 BELDEN HILL ROAD WILTON, CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	50
ST PATRICK'S FOUNDATION 221 S STATE ROAD 7 MB3816 FT LAUDERDALE, FL 33317	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	200
STEADMAN PHILIPPON AGENCY 181 WEST MEADOW DRIVE SUITE 1000 VAIL, CO 81657	NONE	EXEMPT ORGANIZATION	MEDICAL RESEARCH	100
STEPPING STONES MUSEUM 303 WEST AVENUE NORWALK, CT 06850	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	100
Total 3a				129,150

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>				
SWIM ACROSS AMERICA ONE INTERNATIONAL PLACE SUITE 4600 BOSTON,MA 02110	NONE	EXEMPT ORGANIZATION	MEDICAL RESEARCH	100
THE CONNECTICUT CHALLENGE PO BOX 566 SOUTHPORT,CT 06890	NONE	EXEMPT ORGANIZATION	MEDICAL RESEARCH	100
THE HOLE IN THE WALL GANG 565 ASHFORD CENTER ROAD ASHFORD,CT 06278	NONE	EXEMPT ORGANIZATION	SPECIAL NEEDS OUTREACH	58,610
THE JIMMY FUND 10 BROOKLINE PLACE WEST BROOKLINE,MA 02445	NONE	EXEMPT ORGANIZATION	MEDICAL RESEARCH	100
THE LITTLE SISTERS OF THE POOR 2999 SCHURZ AVENUE BRONX,NY 10465	NONE	EXEMPT ORGANIZATION	ELDERCARE	100
THE ORTHOPAEDIC FOUNDATION 31 RIVER ROAD COS COB,CT 06807	NONE	EXEMPT ORGANIZATION	MEDICAL RESEARCH	6,000
THE SALVATION ARMY 615 SLATERS LANE PO BOX 269 ALEXANDRIA,VA 22313	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	50
THE VINCENTIAN CONGREGATION 229 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	RELIGIOUS	260
TRACKSIDE TEEN CENTER OF WILTON 15 STATION ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	50
VISITING NURSE AND HOSPICE OF FAIRFIELD COUNTY PO BOX 489 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	MEDICAL ASSISTANCE	1,600
WALTER SCHALK SCHOLARSHIP FUND 511 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	SCHOLARSHIP FUND	650
WASHINGTON & JEFFERSON COLLEGE 60 SOUTH LINCOLN STREET WASHINGTON,PA 15301	NONE	EXEMPT ORGANIZATION	EDUCATION	20,000
WFSAC PO BOX 142 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	EDUCATION	500
WILTON EDUCATION FOUNDATION PO BOX 7090 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	EDUCATION	100
WILTON FAMILY YMCA 404 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	2,660
Total  3a				129,150

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>				
WILTON FIRE DEPARTMENT 240 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	100
WILTON HISTORICAL FOUNDATION 224 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	50
WILTON KIWANIS PO BOX 204 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	100
WILTON LACROSSE ASSOCIATION PO BOX 56 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	375
WILTON POLICE EXPLORERS 240 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	100
WILTON POLICE UNION 240 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	100
WILTON WOMENS' CLUB PO BOX 414 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	165
WILTON YOUTH COUNCIL PO BOX 172 WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	EDUCATIONAL	100
WMNR FINE ARTS RADIO PO BOX 920 MONROE,CT 06468	NONE	EXEMPT ORGANIZATION	ARTS SUPPORT	100
WOUNDED WARRIORS PO BOX 758517 TOPEKA,KS 66675	NONE	EXEMPT ORGANIZATION	VETERANS SUPPORT	100
WPY CONNECTICUT CHALLENGE 250 PEQUOT AVENUE SOUTHPORT,CT 06890	NONE	EXEMPT ORGANIZATION	COMMUNITY SUPPORT	100
WVAC 234 DANBURY ROAD WILTON,CT 06897	NONE	EXEMPT ORGANIZATION	COMMUNITY IMPROVEMENT	100
YALE NEW HAVEN HOSPITAL 20 YORK STREET NEW HAVEN,CT 02999	NONE	EXEMPT ORGANIZATION	MEDICAL	25
Total  3a				129,150

TY 2013 Accounting Fees Schedule**Name:** THE NICKEL FOUNDATION

C/O ROSENBERG & MANENTE PLLC

EIN: 06-1563331

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	3,750	3,750		0

TY 2013 Investments Corporate Stock Schedule

Name: THE NICKEL FOUNDATION

C/O ROSENBERG & MANENTE PLLC

EIN: 06-1563331

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCKS	79,087	4,769

TY 2013 Investments - Other Schedule

Name: THE NICKEL FOUNDATION
C/O ROSENBERG & MANENTE PLLC
EIN: 06-1563331

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MUTUAL FUNDS	AT COST	531,056	556,724

TY 2013 Other Decreases Schedule

Name: THE NICKEL FOUNDATION
C/O ROSENBERG & MANENTE PLLC
EIN: 06-1563331

Description	Amount
FEDERAL INCOME TAX	409

TY 2013 Other Expenses Schedule

Name: THE NICKEL FOUNDATION

C/O ROSENBERG & MANENTE PLLC

EIN: 06-1563331

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK FEES	40	40		0
OFFICE	90	90		0

TY 2013 Other Professional Fees Schedule**Name:** THE NICKEL FOUNDATION

C/O ROSENBERG & MANENTE PLLC

EIN: 06-1563331

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MANAGEMENT FEES	2,626	2,626		0