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Return of Private Foundation

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

OMB No 1545-0052

2013

Open to Public Inspection

Department 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

For calendar year 2013 or tax year beginning DEC 1, 2013, and ending NOV 30, 2014

Name of foundation
THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

Number and street (or P O box number if mail is not delivered to street address) Room/suite
1175 PARK AVENUE **10C**

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10128

A Employer identification number
13-3549076

B Telephone number
2123980705

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 41,279. (Part I, column (d) must be on cash basis)

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____

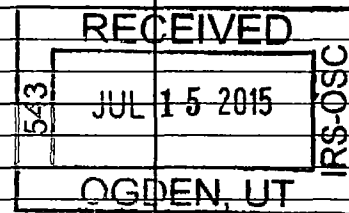
Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received	174,419.			
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				
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	0.			
b	Gross sales price for all assets on line 6a	53,749.			
7	Capital gain net income (from Part IV, line 2)		31,159.		
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)				
11	Other income				
12	Total. Add lines 1 through 11	174,419.	31,159.	0.	
13	Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees				
c	Other professional fees				
17	Interest				
18	Taxes STMT 1	585.	0.	0.	0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses STMT 2	68.	18.	0.	50.
24	Total operating and administrative expenses. Add lines 13 through 23	653.	18.	0.	50.
25	Contributions, gifts, grants paid	184,871.			184,871.
26	Total expenses and disbursements. Add lines 24 and 25	185,524.	18.	0.	184,921.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	<11,105.>			
b	Net investment income (if negative, enter -0-)		31,141.		
c	Adjusted net income (if negative, enter -0-)			0.	

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10-10-13

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

SCANNED JUL 28 2015

Rec'd in Batching JUL 20 2015
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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	51,162.	40,057.	40,057.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ 1,222.			
	Less: allowance for doubtful accounts ▶	1,222.	1,222.	1,222.
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	52,384.	41,279.	41,279.	
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			
	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	52,384.	41,279.	
	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	52,384.	41,279.	
31 Total liabilities and net assets/fund balances	52,384.	41,279.		

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	52,384.
2 Enter amount from Part I, line 27a	2	<11,105.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	41,279.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	41,279.

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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	01/01/12	11/30/14
b PUBLICLY TRADED SECURITIES	D	01/01/12	11/30/14
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 36,069.		13,727.	22,342.
b 17,680.		8,863.	8,817.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			22,342.
b			8,817.
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	31,159.
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). If (loss), enter -0- in Part I, line 8		3	0.

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 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	167,236.	33,068.	5.057336
2011	193,947.	20,015.	9.690082
2010	264,049.	20,232.	13.051058
2009	117,802.	13,850.	8.505560
2008	142,145.	50,529.	2.813137

2 Total of line 1, column (d)	2	39.117173
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	7.823435
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	41,074.
5 Multiply line 4 by line 3	5	321,340.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	311.
7 Add lines 5 and 6	7	321,651.
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	184,921.

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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	623.
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	623.
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	623.
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		645.
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		

SEE STATEMENT 3

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☐ \$ 0. (2) On foundation managers. ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
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	X	
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? If "No," attach explanation		X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	X	
14	The books are in care of RIVKA FRIEMAN Telephone no. 212-398-0705 Located at 1175 PARK AVENUE APT 10C, NEW YORK, NY ZIP+4 10128			
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 N/A			
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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country N/A	16	Yes	No X

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)? Organizations relying on a current notice regarding disaster assistance check here N/A	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? N/A	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No If "Yes," list the years N/A	2a	
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.) N/A	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. N/A	2c	
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	3a	
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.) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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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)? ☐ 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)?

N/A

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?

N/A

☐ Yes ☐ No

5b

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

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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

7b

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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.

(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
RIVKA FRIEMAN	PRESIDENT			
1175 PARK AVENUE APT. 10C	1.00	0.	0.	0.
NEW YORK, NY 10128				
MORRIS PLATT	TREASURER			
1175 PARK AVENUE APT. 10C	1.00	0.	0.	0.
NEW YORK, NY 10128				

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. 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 NOT APPLICABLE	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 NOT APPLICABLE	
	0.
2	
All other program-related investments. See instructions.	
3 NONE	
	0.
	0.
Total. Add lines 1 through 3	0.

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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	40,478.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets	1c	1,222.
d	Total (add lines 1a, b, and c)	1d	41,700.
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	41,700.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	626.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	41,074.
6	Minimum investment return. Enter 5% of line 5	6	2,054.

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	2,054.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	623.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	623.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,431.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,431.
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	1,431.

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	184,921.
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	184,921.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	184,921.

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.

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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				1,431.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	139,619.			
b From 2009	117,109.			
c From 2010	263,037.			
d From 2011	192,946.			
e From 2012	166,156.			
f Total of lines 3a through e	878,867.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$	184,921.			
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				1,431.
e Remaining amount distributed out of corpus	183,490.			
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	1,062,357.			
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 instr.			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)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	139,619.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	922,738.			
10 Analysis of line 9:				
a Excess from 2009	117,109.			
b Excess from 2010	263,037.			
c Excess from 2011	192,946.			
d Excess from 2012	166,156.			
e Excess from 2013	183,490.			

N/A

- ☐ 4942(i)(3) or ☐ 4942(i)(5)

- (4) Gross investment income**

[illegible]

2013.05090 THE FRIEMAN FOUNDATION C/ 22150101

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				
RAMAZ SCHOLARSHIP FUND	NONE	EXEMPT	CHARITABLE	
CONGREG, OF ORACH CHAIM	NONE	EXEMPT	CHARITABLE	25.
AJC	NONE	EXEMPT	CHARITABLE	36.
ALEH FOUNDATION	NONE	EXEMPT	CHARITABLE	36.
ASSOCIATED BETH RIVKA SCHOOL	NONE	EXEMPT	CHARITABLE	72.
Total	SEE CONTINUATION SHEET(S)			184,871.
b Approved for future payment				
NONE				
Total				0.

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	
		(a) Business code	(b) Amount	(c) Exclu- sion 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				18			
9 Net income or (loss) from special events							
10 Gross profit or (loss) from sales of inventory							
11 Other revenue:							
a _____							
b _____							
c _____							
d _____							
e _____							
12 Subtotal. Add columns (b), (d), and (e)			0.		0.	0.	
13 Total. Add line 12, columns (b), (d), and (e)						0.	

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

[illegible]

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

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

OMB No 1545-0047

2013

Name of the organization

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

Employer identification number

13-3549076

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

Employer identification number

13-3549076

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	TERI-JON SPORTS INC 241 WEST 37TH STREET NEW YORK, NY 10018	\$ 75,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	RIVKA FRIEMAN 1175 PARK AVENUE NEW YORK, NY 10128	\$ 45,670.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	RIVKA FRIEMAN 1175 PARK AVENUE NEW YORK, NY 10128	\$ 17,680.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
4	RIVKA FRIEMAN 1175 PARK AVENUE NEW YORK, NY 10128	\$ 36,069.	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

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

Employer identification number

13-3549076

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
<u>3</u>	400 SHARES OF ENERGY TRANSFER EQUITY _____ _____ _____	\$ _____	_____
<u>4</u>	700 SHARES OF CEDAR FAIR LP _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

Employer identification number

13-3549076

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) ▶ \$

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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
AMERICAN CANCER SOCIETY	NONE	EXEMPT	CHARITABLE	100.
AMERICAN FRIENDS OF BREI AKIVA	NONE	EXEMPT	CHARITABLE	100.
B'NAI B'RITH INTERNATIONAL	NONE	EXEMPT	CHARITABLE	100.
JUVENILE DIABETES RESEARCH FOUNDATION	NONE	EXEMPT	CHARITABLE	100.
SISTERHOOD ORACH CHAI	NONE	EXEMPT	CHARITABLE	100.
AMIT GAVI SHETER	NONE	EXEMPT	CHARITABLE	110.
ST. JUDE CHILDRENS RESEARCH	NONE	EXEMPT	CHARITABLE	150.
SOUTHERN POVERTY LAW CENTER	NONE	EXEMPT	CHARITABLE	150.
WOUNDED WARRIOR	NONE	EXEMPT	CHARITABLE	160.
PEF ISRAEL ENDOWMENT FUNDS INC	NONE	EXEMPT	CHARITABLE	180.
Total from continuation sheets				184,702.

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV. Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
AMERICAN FRIENDS OF ERETZ HEMDAH	NONE	EXEMPT	CHARITABLE	180.
WFMU	NONE	EXEMPT	CHARITABLE	180.
CONGREG, OF ORACH CHAIM	NONE	EXEMPT	CHARITABLE	180.
WORLD JEWISH CONGRESS FDN.	NONE	EXEMPT	CHARITABLE	180.
REUTH AMERICAN FRIENDS	NONE	EXEMPT	CHARITABLE	180.
TIKVAH LAYELED	NONE	EXEMPT	CHARITABLE	180.
LUBAYITCH YOUTH ORG.	NONE	EXEMPT	CHARITABLE	180.
LEKET	NONE	EXEMPT	CHARITABLE	180.
HEBREW DAY SCHOOL	NONE	EXEMPT	CHARITABLE	180.
BOYS TOWN JERUSALEM	NONE	EXEMPT	CHARITABLE	180.
Total from continuation sheets				

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
OHEL CHILDREN'S HOME AND FAMILY SERVICES	NONE	EXEMPT	CHARITABLE	200.
JUST ONE LIFE	NONE	EXEMPT	CHARITABLE	200.
RZA	NONE	EXEMPT	CHARITABLE	250.
BAR ILAN UNIV	NONE	EXEMPT	CHARITABLE	250.
CONG. POALE ZEDECK	NONE	EXEMPT	CHARITABLE	250.
MEMRI	NONE	EXEMPT	CHARITABLE	250.
EMUNAH OF AMERICA	NONE	EXEMPT	CHARITABLE	250.
AMIT WOMEN	NONE	EXEMPT	CHARITABLE	270.
EMET	NONE	EXEMPT	CHARITABLE	275.
CT CORPORATION	NONE	EXEMPT	CHARITABLE	284.
Total from continuation sheets				

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
HASC	NONE	EXEMPT	CHARITABLE	360.
CHAI LIFELINE	NONE	EXEMPT	CHARITABLE	360.
THE CHILDRENS BRIDGE OF ZICHRON	NONE	EXEMPT	CHARITABLE	360.
UNITED LUBAVITCH YESHIVA	NONE	EXEMPT	CHARITABLE	360.
SHARSHARET	NONE	EXEMPT	CHARITABLE	360.
SHULAMIT SCHOOL FOR GIRLS	NONE	EXEMPT	CHARITABLE	360.
BNEI DAVID C/O ONE ISRAEL FUND	NONE	EXEMPT	CHARITABLE	360.
PTACH	NONE	EXEMPT	CHARITABLE	360.
UPPER EAST SIDE HATZOLAH	NONE	EXEMPT	CHARITABLE	430.
CAMERA	NONE	EXEMPT	CHARITABLE	450.
Total from continuation sheets				

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
CHABAD ISRAEL CENTER	NONE	EXEMPT	CHARITABLE	500.
CHABAD IF FIT	NONE	EXEMPT	CHARITABLE	540.
EDUC. INST. OF OHALIE TORAH	NONE	EXEMPT	CHARITABLE	700.
YESHIVA UNIVERSITY	NONE	EXEMPT	CHARITABLE	750.
THE NATIONAL YIDDISH THEATRE FOLKSBIENE	NONE	EXEMPT	CHARITABLE	750.
AMERICAN FRIENDS OF SHAANE ZEDE	NONE	EXEMPT	CHARITABLE	775.
AMERICAN FRIENDS OF STERET CHAIM	NONE	EXEMPT	CHARITABLE	1,000.
CHABAD ISRAEL CENTER	NONE	EXEMPT	CHARITABLE	1,000.
AMERICAN FRIENDS OF PANIM EL PANIM	NONE	EXEMPT	CHARITABLE	1,000.
CHABAD MEDICAL CENTER	NONE	EXEMPT	CHARITABLE	1,000.
Total from continuation sheets				

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
AMERICAN FRIENDS OF NISHMAT	NONE	EXEMPT	CHARITABLE	1,000.
AMERICAN FRIENDS OF NAHAL HAREDI	NONE	EXEMPT	CHARITABLE	1,000.
US CENTRAL ISRAEL	NONE	EXEMPT	CHARITABLE	1,000.
CONG KEHILATH JESHURUN	NONE	EXEMPT	CHARITABLE	1,105.
HINENI	NONE	EXEMPT	CHARITABLE	1,200.
CONG ORACH CHAIN	NONE	EXEMPT	CHARITABLE	1,250.
CHABAD OF COLUMBIA UNIVERSITY	NONE	EXEMPT	CHARITABLE	1,360.
CHABAD HOUSE	NONE	EXEMPT	CHARITABLE	1,360.
AMERICAN FRIENDS OF SHAIVA	NONE	EXEMPT	CHARITABLE	1,500.
AMERICAN FRIENDS OF MIGDOL OHR	NONE	EXEMPT	CHARITABLE	1,800.
Total from continuation sheets				

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
AMERICAN FRIENDS OF EZER MIZION	NONE	EXEMPT	CHARITABLE	1,800.
AMIT WOMEN	NONE	EXEMPT	CHARITABLE	1,800.
CONGREG, OF ORACH CHAIM	NONE	EXEMPT	CHARITABLE	1,887.
THE HEBRON FUND	NONE	EXEMPT	CHARITABLE	2,000.
GATEWAYS	NONE	EXEMPT	CHARITABLE	2,000.
ZOA	NONE	EXEMPT	CHARITABLE	2,000.
CONGREG, OF ORACH CHAIM	NONE	EXEMPT	CHARITABLE	2,000.
CENTRAL FUND OF ISRAEL	NONE	EXEMPT	CHARITABLE	2,300.
AMERICAN FRIENDS OF SHILO	NONE	EXEMPT	CHARITABLE	2,500.
AMERICAN FRIENDS OF MIGDOL OHR	NONE	EXEMPT	CHARITABLE	2,500.
Total from continuation sheets				

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
AMERICAN FRIENDS OF MIGDOL OHR	NONE	EXEMPT	CHARITABLE	2,500.
AMERICAN FRIENDS OF MIGDOL OHR	NONE	EXEMPT	CHARITABLE	3,500.
CHABAD ISRAEL CENTER	NONE	EXEMPT	CHARITABLE	3,600.
CHABAD ISRAEL CENTER	NONE	EXEMPT	CHARITABLE	3,600.
AMERICAN FRIENDS OF KEDUMIM	NONE	EXEMPT	CHARITABLE	3,600.
CHABAD ISRAEL CENTER	NONE	EXEMPT	CHARITABLE	3,600.
CONG KEHILATH JESHURUN	NONE	EXEMPT	CHARITABLE	4,306.
ONE ISRAEL FUND	NONE	EXEMPT	CHARITABLE	4,600.
AMERICAN FRIENDS OF BET EL	NONE	EXEMPT	CHARITABLE	5,000.
AMERICAN FRIENDS OF MIGDOL OHR	NONE	EXEMPT	CHARITABLE	5,000.
Total from continuation sheets				

THE FRIEMAN FOUNDATION
C/O RIVKA FRIEMAN

13-3549076

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
AMERICAN FRIENDS OF MIGDOL OHR	NONE	EXEMPT	CHARITABLE	5,000.
COLEL CHABAD	NONE	EXEMPT	CHARITABLE	5,000.
MEMORIAL SLOAN-KETTERING CANCER CENTER	NONE	EXEMPT	CHARITABLE	5,180.
AMERICAN FRIENDS OF IR DAVID	NONE	EXEMPT	CHARITABLE	6,100.
CONG ORACH CHAIN	NONE	EXEMPT	CHARITABLE	6,500.
AMERICAN FRIENDS OF MAAGALIM	NONE	EXEMPT	CHARITABLE	7,750.
AMERICAN FRIENDS OF THE IDF	NONE	EXEMPT	CHARITABLE	11,000.
YESHIVA UNIVERSITY	NONE	EXEMPT	CHARITABLE	16,100.
COLEL CHABAD	NONE	EXEMPT	CHARITABLE	29,600.
AMERICAN FRIENDS OF NAHAL HAREDI	NONE	EXEMPT	CHARITABLE	2,500.
Total from continuation sheets				

FORM 990-PF

TAXES

STATEMENT 1

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAXES	585.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	585.	0.	0.	0.

FORM 990-PF

OTHER EXPENSES

STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	18.	18.	0.	0.
NYS FILING FEE	50.	0.	0.	50.
TO FORM 990-PF, PG 1, LN 23	68.	18.	0.	50.

FORM 990-PF

INTEREST AND PENALTIES

STATEMENT 3

TAX DUE FROM FORM 990-PF, PART VI	623.
UNDERPAYMENT PENALTY	12.
LATE PAYMENT INTEREST	9.
LATE PAYMENT PENALTY	19.
TOTAL AMOUNT DUE	663.

FORM 990-PF

LATE PAYMENT PENALTY

STATEMENT 4

DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	04/15/15	623.	623.	6	19.
DATE FILED	09/30/15		623.		
TOTAL LATE PAYMENT PENALTY					19.

FORM 990-PF

LATE PAYMENT INTEREST

STATEMENT 5

DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	04/15/15	623.	623.	.0300	168	9.
DATE FILED	09/30/15		632.			
TOTAL LATE PAYMENT INTEREST						9.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on **e-file for Charities & Nonprofits**.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	THE FRIEMAN FOUNDATION C/O RIVKA FRIEMAN	13-3549076
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1175 PARK AVENUE, NO. 10C	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10128	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

RIVKA FRIEMAN

- The books are in the care of ► **1175 PARK AVENUE APT 10C - NEW YORK, NY 10128**
Telephone No. ► **212-398-0705** Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **JULY 15, 2015**, to file the exempt organization return for the organization named above. The extension is for the organization's return for.
- ☐ calendar year _____ or
- ☒ tax year beginning **DEC 1, 2013**, and ending **NOV 30, 2014**

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.