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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 12-01-2013 , and ending 11-30-2014

Name of foundation HERMAN AND FRIEDA L MILLER FOUNDATION		A Employer identification number 13-7131926	
Number and street (or P O box number if mail is not delivered to street address) 77 SUMMER STREET - 8TH FLOOR		B Telephone number (see instructions) (617) 426-7080	
City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 021101006		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)▶\$ 52,180,307		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	14,428	14,428		
	4 Dividends and interest from securities.	1,505,584	1,563,514		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,046,766			
	b Gross sales price for all assets on line 6a 16,346,761				
	7 Capital gain net income (from Part IV, line 2) . . .		1,046,766		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	511,907	184,260	0	
	12 Total. Add lines 1 through 11	3,078,685	2,808,968	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 (attach schedule)				
	b Accounting fees (attach schedule)	5,850	0	0	5,850
	c Other professional fees (attach schedule)	180,505	90,900	0	89,605
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	52,755	8,394	0	0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	343	0	0	343
	22 Printing and publications				
	23 Other expenses (attach schedule)	102,998	287,094	0	537
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	342,451	386,388	0	96,335
	25 Contributions, gifts, grants paid	2,774,339			2,774,339
	26 Total expenses and disbursements. Add lines 24 and 25	3,116,790	386,388	0	2,870,674
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-38,105			
	b Net investment income (if negative, enter -0-)		2,422,580		
	c Adjusted net income (if negative, enter -0-)			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	43,914		
	2	Savings and temporary cash investments	650,604	171,260	171,260
	3	Accounts receivable ▶ 619,333			
		Less allowance for doubtful accounts ▶		619,333	619,333
	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)	7,841,377	 7,746,512	7,746,512
	b	Investments—corporate stock (attach schedule)	27,768,613	 29,346,815	29,346,815
	c	Investments—corporate bonds (attach schedule).	4,680,057	 5,666,981	5,666,981
Liabilities	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	9,118,041	 8,629,406	8,629,406
	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)	50,102,606	52,180,307	52,180,307
Net Assets or Fund Balances	17	Accounts payable and accrued expenses		232,796	
	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	232,796	
		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	35,086,060	35,086,060	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	15,016,546	16,861,451	
	30	Total net assets or fund balances (see page 17 of the instructions)	50,102,606	51,947,511	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	50,102,606	52,180,307	

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	50,102,606
2	Enter amount from Part I, line 27a	2	-38,105
3	Other increases not included in line 2 (itemize) ▶ 	3	1,883,010
4	Add lines 1, 2, and 3	4	51,947,511
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	51,947,511

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)
1 a CORPORATE STOCK				
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 16,346,761		15,299,995	1,046,766
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			1,046,766
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	1,046,766
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	2,820,253	49,090,817	0 057450
2011	2,726,068	46,367,348	0 058793
2010	2,576,664	45,527,869	0 056595
2009	2,443,068	43,581,876	0 056057
2008	2,360,495	39,775,824	0 059345

2 Total of line 1, column (d).	2	0 288240
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 057648
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	51,906,172
5 Multiply line 4 by line 3.	5	2,992,287
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	24,226
7 Add lines 5 and 6.	7	3,016,513
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	2,870,674

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	48,452
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	48,452
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	48,452
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	55,795	
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	55,795
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	7,343
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 7,343 Refunded		11	0

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	Yes
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	Yes
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	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) MA			
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 N/A				
14	The books are in care of GMA FOUNDATIONS INC Telephone no (617) 426-7080 Located at 77 SUMMER ST 8TH FL BOSTON MA ZIP+4 02110			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here	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)?	1b		
Organizations relying on a current notice regarding disaster assistance check here.				
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?		Yes	No
If "Yes," list the years 20____, 20____, 20____, 20____				
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here			
20____, 20____, 20____, 20____				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?		Yes	No
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

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

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

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MYRON MILLER CO GMA FOUNDATIONSINC	TRUSTEE	0	0	0
77 SUMMER ST	5 00			
BOSTON,MA 02110				
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
GMA FOUNDATIONS INC	DONOR SERVICES	89,605
77 SUMMER STREET 8TH FLOOR		
BOSTON,MA 02110		
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 N/A	0
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	41,795,516
b	Average of monthly cash balances.	1b	1,652,366
c	Fair market value of all other assets (see instructions).	1c	9,248,739
d	Total (add lines 1a, b, and c).	1d	52,696,621
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	52,696,621
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	790,449
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	51,906,172
6	Minimum investment return. Enter 5% of line 5.	6	2,595,309

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	2,595,309
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	48,452
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	48,452
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	2,546,857
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	2,546,857
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	2,546,857

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	2,870,674
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	2,870,674
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,870,674
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				2,546,857
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.				
b From 2009.	74,715			
c From 2010.	361,885			
d From 2011.	510,687			
e From 2012.	421,110			
f Total of lines 3a through e.	1,368,397			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 2,870,674				
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.				2,546,857
e Remaining amount distributed out of corpus	323,817			
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	1,692,214			
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). . . .	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	1,692,214			
10 Analysis of line 9				
a Excess from 2009. . . .	74,715			
b Excess from 2010. . . .	361,885			
c Excess from 2011. . . .	510,687			
d Excess from 2012. . . .	421,110			
e Excess from 2013. . . .	323,817			

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))

b

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

2

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

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

a

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

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	2,774,339
b Approved for future payment				
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 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>				
ALLSTON BRIGHTON COMMUNITY DEVELOPMENT CORPORATION 20 LINDEN STREET ALLSTON,MA 02134		PC	FOR ORGANIZING IN THE RADNOR RD AREA	40,000
ALTERNATIVES FOR COMMUNITY AND ENVIRONMENT INC (ACE) 2201 WASHINGTON STREET ROXBURY,MA 02119		PC	GENERAL OPERATING SUPPORT	45,000
BOSTON AFFORDABLE HOUSING COALITION INC DBA MA ALLIANCE OF HUD TENANTS 42 SEAVERNS AVENUE JAMAICA PLAIN,MA 02130		PC	FOR THE SAVE OUR HOMES CAMPAIGN	45,000
BAGLY INC (BOSTON ALLIANCE OF GAY LESBIAN BISEXUAL TRANSGENDER YOUTH) PO BOX 960814 BOSTON,MA 02196		PC	GENERAL OPERATING SUPPORT	25,000
BOSTON CHILDREN'S CHORUS INC 112 SHAWMUT AVE SUITE 5B BOSTON,MA 02118		PC	FOR THE SOCIAL INTEGRATION INITIATIVE	40,000
BOSTON COMMUNITY CAPITAL INC 10 MALCOLM X BOULEVARD BOSTON,MA 02119		PC	GENERAL OPERATING SUPPORT	100,000
BOSTON TENANT COALITION INC 14 BEACON STREET BOSTON,MA 02108		PC	GENERAL OPERATING SUPPORT	50,000
BOSTON WORKERS ALLIANCE FBO BOSTON JOBS COALITION 411 BLUE HILL AVENUE DORCHESTER,MA 02121		PC	BOSTON JOBS COALITION	50,000
BOSTON WORKERS ALLIANCE 411 BLUE HILL AVENUE DORCHESTER,MA 02121		PC	GENERAL OPERATING SUPPORT	35,000
BRAZILIAN IMMIGRANT CENTER 14 HARVARD AVENUE ALLSTON,MA 02134		PC	GENERAL OPERATING SUPPORT	50,000
CENTER FOR LABOR EDUCATION & RESEARCH (AKA MASSACHUSETTS JOBS WITH JUSTICE) 3353 WASHINGTON STREET BOSTON,MA 02130		PC	GENERAL OPERATING SUPPORT	65,000
CENTRAL SQUARE THEATER 450 MASSACHUSETTS AVENUE CAMBRIDGE,MA 02139		PC	CHALLENGE GRANT	10,000
CENTRAL SQUARE THEATER 450 MASSACHUSETTS AVENUE CAMBRIDGE,MA 02139		PC	GENERAL OPERATING SUPPORT	50,000
CENTRO PRESENTE INC 12 BENNINGTON ST SUITE 202 BOSTON,MA 02128		PC	FOR COMMUNITY ORGANIZING	50,000
CHELSEA COLLABORATIVE INC 318 BROADWAY CHELSEA,MA 02150		PC	CHELSEA GREEN SPACE	50,000
Total  3a				2,774,339

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
THE NEIGHBORHOOD DEVELOPERS (AKA CHELSEA NEIGHBORHOOD DEVELOPERS) 4 GERRISH AVENUE CHELSEA,MA 02150		PC	CHELSEA COMMUNITY ENGAGEMENT	30,000
CHINESE PROGRESSIVE ASSOCIATION FBO IWCC 28 ASH STREET BOSTON,MA 02111		PC	IMMIGRANT WORKER CENTER COLLABORATIVE	50,000
CITIZENS' HOUSING & PLANNING ASSOCIATION FBO MASS SMART GROWTH ALLIANCE 18 TREMONT STREET BOSTON,MA 02108		PC	GENERAL OPERATING SUPPORT FOR MA SMART GROWTH ALLIANCE	50,000
CITY LIFE VIDA URBANA (URBAN REVIVAL INC) 284 AMORY STREET JAMAICA PLAIN,MA 02130		PC	FOR BOSTON HOUSING ORGANIZING	60,000
COMMUNITY LABOR UNITED 6 BEACON STREET BOSTON,MA 02108		PC	GENERAL OPERATING SUPPORT	50,000
COMMUNITY LABOR UNITED INC FBO NEW ENGLAND UNITED FOR JUSTICE 6 BEACON STREET BOSTON,MA 02108		PC	GENERAL OPERATING SUPPORT FOR NEW ENGLAND UNITED FOR JUSTICE	30,000
COMMUNITY SERVINGS INC 18 MARBURY TERRACE JAMAICA PLAIN,MA 02130		PC	FOOD AS MEDICINE POLICY & ADVOCACY INITIATIVE	50,000
CONSERVATION LAW FOUNDATION (CLF) 62 SUMMER STREET BOSTON,MA 02110		PC	LAWRENCE CANAL AND ALLEYWAYS PROJECT	90,000
DUKES COUNTY FBO HEALTHY AGING TASK FORCE PO BOX 190 EDGARTOWN,MA 02539		PC	ORGANIZING FOR HEALTHY AGING	40,000
EPOCA (EX-PRISONERS & PRISONERS ORGANIZING FOR COMMUNITY ADVANCEMENT) 4 KING STREET WORCESTER,MA 01610		PC	GENERAL OPERATING SUPPORT	40,000
ESSEX COUNTY COMMUNITY ORGANIZATION 74 SOUTH COMMON ST LYNN,MA 01902		PC	GENERAL OPERATING SUPPORT	50,000
FAMILY INDEPENDENCE INITIATIVE PO BOX 301764 JAMAICA PLAIN,MA 02130		PC	FII MOVEMENT BUILDING FELLOWS' ORGANIZING RESOURCE BANK	25,000
FAMILY INDEPENDENCE INITIATIVE 30 WINTER ST SUITE 800 BOSTON,MA 02108		PC	IN SUPPORT OF YOUTH INITIATIVE "GOT RIGHTS?"	30,000
GREATER BOSTON INTERFAITH ORGANIZATION SPONSORING COMMITTEE 594 COLUMBIA ROAD SUITE 203 DORCHESTER,MA 02125		PC	GENERAL OPERATING SUPPORT	65,000
GREATER FOUR CORNERS ACTION COA FBO MA ALLIANCE AGAINST PREDATORY LEND 367 WASHINGTON STREET DORCHESTER,MA 02124		PC	BRING THE WEALTH HOME	25,000
Total  3a				2,774,339

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>				
GREATER FOUR CORNERS ACTION COA FBO ON THE MOVE 367 WASHINGTON STREET DORCHESTER,MA 02124		PC	GENERAL OPERATING SUPPORT FOR ON THE MOVE	20,000
HALEY HOUSE INC 23 DARTMOUTH ST BOSTON,MA 02116		PC	FOR THE HALEY HOUSE ECONOMIC INCLUSION INITIATIVE PILOT PROJECT	25,000
HYDE SQUARE TASK FORCE 375 CENTRE STREET JAMAICA PLAIN,MA 02130		PC	FOR YOUTH ORGANIZING	45,000
INSTITUTE FOR POLICY STUDIES FBO JAMAICA PLAIN NEW ECONOMY TRANSITION 30 GERMANIA ST BUILDING L JAMAICA PLAIN,MA 02130		PC	NEW ECONOMY ENTERPRISE HUB ORGANIZING PEOPLE, MONEY & BUYING POWER	25,000
JERICO ROAD LAWRENCE INC 190 ACADEMY ROAD NORTH ANDOVER,MA 01845		PC	CULTURAL INCLUSION PROJECT FOR LAWRENCE NONPROFIT BOARDS	20,000
JOIN FOR JUSTICE 359 BOYLSTON STREET BOSTON,MA 02116		PC	JOIN FOR JUSTICE MASSIVE ONLINE OPEN COURSE (MOOC)	50,000
JOIN FOR JUSTICE 359 BOYLSTON STREET BOSTON,MA 02116		PC	JEWISH ORGANIZING FELLOWSHIP	65,000
JUSTICE AT WORK 192 SOUTH STREET BOSTON,MA 02111		PC	GENERAL OPERATING SUPPORT	35,000
LAWRENCE COMMUNITY WORKS INC 168 NEWBURY ST LAWRENCE LAWRENCE,MA 01841		PC	LAWRENCE WORKING FAMILIES INITIATIVE - PARENT AMBASSADORS	30,000
MASSACHUSETTS ASSOCIATION OF COMMUNITY DEVELOPMENT CORPORATIONS 15 COURT SQUARE BOSTON,MA 02108		PC	FOR ADVOCACY AND ORGANIZING	50,000
MASSACHUSETTS COALITION FOR OCCUPATIONAL SAFETY AND HEALTH (MASSCOSH) 1532B DORCHESTER AVE DORCHESTER,MA 02122		PC	GENERAL OPERATING SUPPORT	46,500
MASSACHUSETTS VOTER EDUCATION NETWORK (MASSVOTE) 41 WEST STREET SUITE 700 BOSTON,MA 02111		PC	GENERAL OPERATING SUPPORT	105,000
MASSACHUSETTS BUDGET AND POLICY CENTER (MASSBUDGET) 15 COURT SQUARE BOSTON,MA 02108		PC	GENERAL OPERATING SUPPORT	70,000
MASSCREATIVE 249 A STREET BOSTON,MA 02110		PC	GENERAL OPERATING SUPPORT	50,000
MERRIMACK VALLEY PROJECT INC 1045 ESSEX STREET LAWRENCE,MA 01841		PC	WORKER AND IMMIGRANT JUSTICE CAMPAIGN	35,000
Total  3a				2,774,339

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>				
NEIGHBOR TO NEIGHBOR MA EDUCATION FUND INC 262 WASHINGTON STREET 3RD FLOOR BOSTON,MA 02108		PC	FOR GRASSROOTS ORGANIZING FOR ECONOMIC JUSTICE	60,000
NORTHWEST ATLANTIC MARINE ALLIANCE INC (NAMA) PO BOX 7066 GLOUCESTER,MA 01930		PC	FISH LOCALLY COLLABORATIVE	50,000
MASSACHUSETTS COMMUNITIES ACTION NETWORK FBO YOUTH JOBS COALITION 150 MT VERNON ST DORCHESTER,MA 02125		PC	GENERAL OPERATING SUPPORT FOR THE YOUTH JOBS COALITION	50,000
MASSACHUSETTS COMMUNITIES ACTION NETWORK 150 MT VERNON ST DORCHESTER,MA 02125		PC	FOR COMMUNITIES ACTION NETWORK	70,000
SCHOLARS STRATEGY NETWORK CGIS KNAPFEL BUILDING K427 CAMBRIDGE,MA 02138		PC	FOR ADDRESSING INEQUALITY IN MASSACHUSETTS	20,000
SOMERVILLE COMMUNITY CORPORATION INC 337 SOMERVILLE AVENUE SOMERVILLE,MA 02143		PC	FOR THE EQUITY AGENDA	50,000
SOUTH BOSTON EN ACCION 10 LOGAN WAY BOSTON,MA 02127		PC	GENERAL OPERATING SUPPORT	30,000
THE BOSTON FOUNDATION FBO CIVIC ENGAGEMENT INITIATIVE 75 ARLINGTON STREET BOSTON,MA 02116		PC	FOR THE CIVIC ENGAGEMENT INITIATIVE	90,000
THE THEATER OFFENSIVE 565 BOYLSTON ST 3RD FLOOR BOSTON,MA 02116		PC	FOR OUT IN YOUR NEIGHBORHOOD	50,000
THIRD SECTOR NEW ENGLAND FBO THE COMMONWEALTH SEMINAR 89 SOUTH STREET BOSTON,MA 02111		PC	FOR THE COMMONWEALTH SEMINAR	45,000
THIRD SECTOR NEW ENGLAND FBO CAMPAIGN FOR A COMMERCIAL-FREE CHILDHOOD 89 SOUTH STREET BOSTON,MA 02111		PC	HEALTHY KIDS IN A DIGITAL WORLD PROGRAM	49,839
THIRD SECTOR NEW ENGLAND FBO MASSACHUSETTS VOTER TABLE 89 SOUTH STREET BOSTON,MA 02111		PC	FOR MASSACHUSETTS VOTER TABLE	25,000
UNITED TEEN EQUALITY CENTER 15 WARREN ST LOWELL,MA 01852		PC	ENGAGING PROVEN-RISK YOUTH THROUGH SOCIAL JUSTICE & ORGANIZING	35,000
WALKBOSTON INC 45 SCHOOL STREET BOSTON,MA 02108		PC	COMMUNITY TECHNICAL ASSISTANCE AND TRAINING	28,000
WOMEN'S INSTITUTE FOR LEADERSHIP DEVELOPMENT INC (WILD) 150 MT VERNON ST 2ND FLOOR DORCHESTER,MA 02125		PC	IN SUPPORT OF THE WILD MENTORING PROJECT	25,000
Total  3a				2,774,339

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>				
YOUTHBUILD USA FBO YOUTH ON BOARD 58 DAY STREET SOMERVILLE SOMERVILLE,MA 02144		PC	FOR YOUTH ON BOARD/BOSTON STUDENT ADVISORY COUNCIL	35,000
Total				3a 2,774,339

TY 2013 Accounting Fees Schedule

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	5,850	0	0	5,850

**TY 2013 Investments Corporate
Bonds Schedule****Name:** HERMAN AND FRIEDA L MILLER FOUNDATION**EIN:** 13-7131926

Name of Bond	End of Year Book Value	End of Year Fair Market Value
VARIOUS PUBLICLY TRADED SECURITIES	5,666,981	5,666,981

**TY 2013 Investments Corporate
Stock Schedule****Name:** HERMAN AND FRIEDA L MILLER FOUNDATION**EIN:** 13-7131926

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VARIOUS PUBLICLY TRADED SECURITIES	29,346,815	29,346,815

TY 2013 Investments Government Obligations Schedule

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

**US Government Securities - End of
Year Book Value:**

6,782,056

**US Government Securities - End of
Year Fair Market Value:**

6,782,056

**State & Local Government
Securities - End of Year Book
Value:**

964,456

**State & Local Government
Securities - End of Year Fair
Market Value:**

964,456

TY 2013 Investments - Other Schedule**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION**EIN:** 13-7131926

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
BCM DISCOVERY OFFSHORE FUND	FMV	3,332,937	3,332,937
MOAB PARTNERS OFFSHORE FUND	FMV	1,215,274	1,215,274
NEWBROOK CAPITAL	FMV	0	0
COVALENT	FMV	1,129,177	1,129,177
1903 OFFSHORE DEBT	FMV	191,703	191,703
OUTRIDER	FMV	853,480	853,480
TWIN OFFSHORE	FMV	925,115	925,115
COMMONWEALTH	FMV	981,720	981,720

TY 2013 Other Expenses Schedule**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION**EIN:** 13-7131926

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE FILING FEES	500	0	0	500
POSTAGE	37	0	0	37
MISCELLANEOUS INVESTMENT DEDUCTIONS FROM K-1S	0	184,633	0	0
BOND AMORTIZATION	102,461	102,461	0	0

TY 2013 Other Income Schedule

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
INCOME FROM PTP K-1S		184,260	
PARTNERSHIP DISTRIBUTION	509,605		509,605
MISCELLANEOUS INCOME	2,302		2,302

TY 2013 Other Increases Schedule

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Description	Amount
UNREALIZED GAIN	1,883,010

TY 2013 Other Professional Fees Schedule**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION**EIN:** 13-7131926

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GRANTS MANAGEMENT SERVICES	89,605	0	0	89,605
INVESTMENT MANAGEMENT FEES	90,900	90,900	0	0

TY 2013 Taxes Schedule

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	48,500	0	0	0
FOREIGN TAX	4,255	8,394	0	0