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Form 990-PF

Return of Private Foundation

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

- Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.
- Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 12-01-2013, and ending 11-30-2014

Name of foundation ABRAMS FOUNDATION		A Employer identification number 21-6016470						
Number and street (or P O box number if mail is not delivered to street address) 140 FRANKLIN CORNER ROAD		B Telephone number (see instructions) (609) 895-1190						
City or town, state or province, country, and ZIP or foreign postal code LAWRENCEVILLE, NJ 08648		C If exemption application is pending, check here <input checked="" type="checkbox"/> <input type="checkbox"/>						
G Check all that apply <table border="0"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1. Foreign organizations, check here <input checked="" type="checkbox"/> <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input checked="" type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity							
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return							
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H Check type of organization <table border="0"> <tr> <td><input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation</td> <td><input type="checkbox"/> Other taxable private foundation</td> </tr> <tr> <td><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust</td> <td><input type="checkbox"/> Other taxable private foundation</td> </tr> </table>		<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation	<input type="checkbox"/> Other taxable private foundation	<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust	<input type="checkbox"/> Other taxable private foundation	E If private foundation status was terminated under section 507(b)(1)(A), check here <input checked="" type="checkbox"/> <input type="checkbox"/>		
<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation	<input type="checkbox"/> Other taxable private foundation							
<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust	<input type="checkbox"/> Other taxable private foundation							
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 4,196,503		J Accounting method <table border="0"> <tr> <td><input checked="" type="checkbox"/> Cash</td> <td><input type="checkbox"/> Accrual</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Other (specify) _____</td> </tr> </table> (Part I, column (d) must be on cash basis.)	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual	<input type="checkbox"/> Other (specify) _____		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input checked="" type="checkbox"/> <input type="checkbox"/>	
<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual							
<input type="checkbox"/> 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) (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 <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	21	21		
	4 Dividends and interest from securities.	174,637	174,637		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	43			
	b Gross sales price for all assets on line 6a 43				
	7 Capital gain net income (from Part IV, line 2) . . .		43		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	174,701	174,701			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	21,078		21,078	
	14 Other employee salaries and wages	8,000	4,500		3,500
	15 Pension plans, employee benefits	12,208	4,069		8,139
	16a Legal fees (attach schedule)	11,575	6,019		5,556
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	3,811			
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	936	615		321
	24 Total operating and administrative expenses.	57,608	15,203		38,594
25 Contributions, gifts, grants paid	149,568			149,568	
26 Total expenses and disbursements. Add lines 24 and 25	207,176	15,203		188,162	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-32,475				
b Net investment income (if negative, enter -0-) . . .		159,498			
c Adjusted net income (if negative, enter -0-) . . .					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year		
			(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash—non-interest-bearing				
	2	Savings and temporary cash investments	101,869	41,762	41,762	
	3	Accounts receivable ►				
		Less allowance for doubtful accounts ►				
	4	Pledges receivable ►				
		Less allowance for doubtful accounts ►				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ►				
		Less allowance for doubtful accounts ►				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U S and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)	1,242,393	1,269,870	4,104,741	
	c	Investments—corporate bonds (attach schedule)	50,000	50,000	50,000	
	11	Investments—land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach schedule) ►					
12	Investments—mortgage loans					
13	Investments—other (attach schedule)					
14	Land, buildings, and equipment basis ►					
	Less accumulated depreciation (attach schedule) ►					
15	Other assets (describe ►)					
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,394,262	1,361,632	4,196,503		
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ►)				
	23	Total liabilities (add lines 17 through 22)		0		
	Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>				
		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 ► <input checked="" type="checkbox"/>				
		and complete lines 27 through 31.				
		27	Capital stock, trust principal, or current funds			
28		Paid-in or capital surplus, or land, bldg , and equipment fund				
29		Retained earnings, accumulated income, endowment, or other funds	1,394,262	1,361,632		
30		Total net assets or fund balances (see page 17 of the instructions)	1,394,262	1,361,632		
31		Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,394,262	1,361,632		

Part III **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,394,262
2	Enter amount from Part I, line 27a	2	-32,475
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	1,361,787
5	Decreases not included in line 2 (itemize) ►	5	155
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,361,632

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	Cil Vodafone Group	P	2006-07-25	2014-02-28
b	Cil Vodafone Group	P	2006-07-25	2014-03-19
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	9			9
b	34			34
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) FMV as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				9
b				34
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 43
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	166,804	3,786,833	0 04405
2011	146,425	3,382,392	0 04329
2010	143,158	3,162,484	0 04527
2009	151,508	3,057,199	0 04956
2008	189,663	2,975,862	0 06373
2			2 0 24590
3			3 0 04918
4			4 4,086,360
5			5 200,967
6			6 1,595
7			7 202,562
8			8 188,162

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		
b	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)	1	3,190
c	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	2	
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b)	3	3,190
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
3	Add lines 1 and 2.	5	3,190
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	5,500
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	5,500
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> 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	2,310
11	Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> 2,310 Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		
1c	Did the foundation file Form 1120-POL for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year		
	(1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<i>If "Yes," attach a detailed description of the activities.</i>		
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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<i>If "Yes," attach the statement required by General Instruction T.</i>		
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?	<input type="checkbox"/> 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.	<input type="checkbox"/> Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/>		
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 .	<input type="checkbox"/> 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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 ► EDWARD S KAHN LAW OFFICES LLC	Telephone no ► (609) 895-1190
	Located at ► 140 Franklin Corner Road Lawrenceville NJ	ZIP +4 ► 08648

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ►	15
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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
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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.

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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?			
	Organizations relying on a current notice regarding disaster assistance check here. ►			
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?			
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)			
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)			
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?			
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?			

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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b	No
	Organizations relying on a current notice regarding disaster assistance check here. ►			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	<i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
	<i>If "Yes" to 6b, file Form 8870.</i>			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7b	No
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?			

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
Michael Kushner 41 Glenn Road Larchmont, NY 10538	Trustee 0 00	0		
Maynard J Weber 488 Beall Avenue Luray, VA 22835	Trustee 0 00	0		
Michele Kushner 36 Oriole Gardens Toronto, Ontario M4V1V7 CA	Trustee 0 00	0		

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

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

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

All other program-related investments See page 24 of the instructions

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	4,076,773
b	Average of monthly cash balances.	1b	71,816
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	4,148,589
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	4,148,589
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	62,229
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	4,086,360
6	Minimum investment return. Enter 5% of line 5.	6	204,318

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	204,318
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	3,190
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	3,190
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	201,128
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	201,128
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	201,128

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	188,162
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the	3a	
a	Suitability test (prior IRS approval required).	3b	
b	Cash distribution test (attach the required schedule).	4	188,162
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	5	
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).	6	188,162
6	Adjusted qualifying distributions. Subtract line 5 from line 4.		

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				201,128
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			149,551	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2013 from Part XII, line 4 ► \$ _____ 188,162				
a Applied to 2012, but not more than line 2a			149,551	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				38,611
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				162,517
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009.				
b Excess from 2010.				
c Excess from 2011.				
d Excess from 2012.				
e Excess from 2013.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling. <input type="text"/>
b Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 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. <input type="text"/>
b 85% of line 2a. <input type="text"/>
c Qualifying distributions from Part XII, line 4 for each year listed. <input type="text"/>
d Amounts included in line 2c not used directly for active conduct of exempt activities. <input type="text"/>
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c. <input type="text"/>
3 Complete 3a, b, or c for the alternative test relied upon
a "Assets" alternative test—enter
(1) Value of all assets. <input type="text"/>
(2) Value of assets qualifying under section 4942(j)(3)(B)(i). <input type="text"/>
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. <input type="text"/>
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). <input type="text"/>
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). <input type="text"/>
(3) Largest amount of support from an exempt organization <input type="text"/>
(4) Gross investment income <input type="text"/>

Part XV Supplementary 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	149,568
b Approved for future payment				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue						
a						
b						
c						
d						
e						
f						
g Fees and contracts from government agencies						
2 Membership dues and assessments.						
3 Interest on savings and temporary cash investments						
4 Dividends and interest from securities.					14	21
5 Net rental income or (loss) from real estate					14	174,637
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	43
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).						174,701
13 Total. Add line 12, columns (b), (d), and (e). (See instructions for line 13, columns (b), (d), and (e).)					13	174,701

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

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
1a(1)		No
1a(2)		No
1b(1)		No
1b(2)		No
1b(3)		No
1b(4)		No
1b(5)		No
1b(6)		No
1c		No

a Transfers from the reporting foundation to a noncharitable exempt organization

b Other transactions

- (1) Sales of assets to a noncharitable exempt organization.
- (2) Purchases of assets from a noncharitable exempt organization.
- (3) Rental of facilities, equipment, or other assets.
- (4) Reimbursement arrangements.
- (5) Loans or loan guarantees.
- (6) Performance of services or membership or fundraising solicitations.

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations?

described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

* * * * *

2015-04-13

* * * * *

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

Signature of officer or trustee

Date _____

Title

Print/Type preparer's name **Preparer's Signature** Date **Check if self-employed** PTIN **P0104773**

Jean C Pilch EA		employed	PO1047729
Firm's name	Edward S Kahn Law Offices LLC	Firm's EIN	
Firm's address	140 Franklin Corner Road Lawrenceville, NJ 086480458	Phone no	(609) 895-1190

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ABRAMS HEBREW ACADEMY 31 West College Avenue Yardley, PA 19067	N/A	PUBLIC	EDUCATIONAL	50,000
AMERICAN RED MAGEN DAVID 888 Seventh Avenue Suite 403 New York, NY 10106	N/A	PUBLIC	CHARITABLE	2,000
BIG BRTHS SISTRS MERCER CTY 535 East Franklin Street Trenton, NJ 08610	N/A	PUBLIC	CHARITABLE	500
FRIENDS OF ISRAEL DISABLED VETERANS 1133 Broadway New York, NY 10010	N/A	PUBLIC	CHARITABLE	2,000
JUVENILE DIABETES RESEARCH FOUNDATI 26 Broadway New York, NY 10004	N/A	PUBLIC	CHARITABLE	500
FRIENDS OF YAD SARAH 450 Park Avenue Suite 3201 New York, NY 10022	N/A	PUBLIC	CHARITABLE	1,500
GREENWOOD HOUSE 53 Walter Street Ewing, NJ 08628	N/A	PUBLIC	CHARITABLE	15,000
JEWISH NATIONAL FUND 42 East 69th Street New York, NY 10021	N/A	PUBLIC	CHARITABLE	1,500
ISRAEL GUIDE DOG CTR FOR BLIND 732 S Settlers Circle Warrington, PA 18976	N/A	PUBLIC	CHARITABLE	2,000
SUNSHINE FOUNDATION 1041 Mill Creek Drive Feasterville, PA 19053	N/A	PUBLIC	CHARITABLE	500
TRENTON AREA SOUP KITCHEN 72 1/2 Escher Street Trenton, NJ 08605	N/A	PUBLIC	CHARITABLE	1,000
US HOLOCAUST MEMORIAL MUSEUM 100 Raoui Wallenberg Place SW Washington, DC 20006	N/A	PUBLIC	CHARITABLE	1,000
SIMON WIESENTHAL CENTER 1399 South Roxbury Drive Los Angeles, CA 90035	N/A	PUBLIC	CHARITABLE	1,000
WOMANSPACE INC 1212 Stuyvesant Avenue Trenton, NJ 08616	N/A	PUBLIC	CHARITABLE	500
UNITED JEWISH FEDERATION PMB 4 Princess Road Ste 206 Lawrenceville, NJ 08648	N/A	PUBLIC	CHARITABLE	26,950
Total			► 3a	149,568

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
AMERICAN JEWISH COMMITTEE 225 Millburn Avenue Ste 305 Millburn, NJ 07041	N/A	PUBLIC	CHARITABLE	1,618
NAT'L JEWISH MED RESRCH CTR 1400 Jackson Street Denver, CO 80206	N/A	PUBLIC	CHARITABLE	500
KOPPELMAN'S HOLOCAUST RES CTR 2083 Lawrenceville Road Lawrenceville, NJ 08648	N/A	PUBLIC	CHARITABLE	1,000
PARKINSON ALLIANCE PO Box 308 Dept YE07 Kingston, NJ 08528	N/A	PUBLIC	CHARITABLE	500
WORLD JEWISH CONGRESS FDN PO Box 90400 Washington, DC 20090	N/A	PUBLIC	CHARITABLE	1,000
ANTI-DEFAMATION LEAGUE 605 Third Avenue New York, NY 10158	N/A	PUBLIC	CHARITABLE	1,000
JEWISH FAMILY CHILDRENS SERV 707 Alexander Road Ste 102 Princeton, NJ 08540	N/A	PUBLIC	CHARITABLE	17,000
HADASSAH 50 West 58th Street New York, NY 10019	N/A	PUBLIC	CHARITABLE	1,000
JCC ASSOCIATION 520 8th Avenue NY, NY 10018	N/A	PUBLIC	CHARITABLE	250
CONGREGATION BRTHS OF ISRAEL 530 Washington Crossing Road Newtown, PA 18940	N/A	PUBLIC	RELIGIOUS	2,750
FRIENDS OF ISRAEL DEFENSE FUND 350 Fifth Avenue New York, NY 10118	N/A	PUBLIC	CHARITABLE	2,000
JEWISH COMM CTR OF DELAWARE VALLEY 4 Princess Road Lawrenceville, NJ 08648	N/A	PUBLIC	CHARITABLE	15,000
Total			► 3a	149,568

TY 2013 Investments Corporate Bonds Schedule

Name: ABRAMS FOUNDATION

EIN: 21-6016470

Software ID: 13000170

Software Version: 2013v4.0

Name of Bond	End of Year Book Value	End of Year Fair Market Value
50000 STATE OF ISRAEL DUE 7/1/18	50,000	50,000

**TY 2013 Investments Corporate
Stock Schedule**

Name: ABRAMS FOUNDATION

EIN: 21-6016470

Software ID: 13000170

Software Version: 2013v4.0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
600 SHRS AMERICAN ELECTRIC POWER	18,741	34,530
2000 SHRS BRISTOL MEYERS SQUIBB	24,485	118,100
4900 SHRS DOW CHEMICAL CORPORATION	61,373	238,483
333 SHRS DUKE ENERGY CORP	6,455	26,940
5000 SHRS EXXON MOBIL CORPORATION	10,244	452,700
3600 SHRS GENERAL ELECTRIC COMPANY	17,325	95,364
8000 SHRS HARSCO CORPORATION	6,955	154,880
2000 SHRS INT'L BUSINESS MACHINES	33,526	324,340
1200 SHRS ELI LILLY COMPANY	20,320	81,744
3780 SHRS PUBLIC SVC ENTERPRISE GROUP	17,430	157,928
400 SHRS REYNOLDS AMERICAN INC.	3,983	26,364
1192 SHRS VODAPHONE AIRTOUCH SPDADR	42,645	43,568
1600 SHRS EMERSON ELECTRIC	52,709	102,000
16970 SHRS PFIZER INC	45,982	528,615
2843 SHRS VERIZON COMMUNICATIONS	58,844	143,827
452 SHRS EXELON CORPORATION	176	16,349
910 SHRS GLAXOSMITHKLINE PLC	8,524	42,270
2100 SHRS MARATHON OIL CORP	15,229	60,732
3328 SHRS DNP SELECT INCOME FD	28,667	35,210
1500 SHRS PEPCO HOLDINGS INC	20,062	41,250
3100 SHRS ALTRIA GROUP INC..	61,968	155,806
1000 SHRS REALTY INCM CRP MD	16,975	46,460
3000 SHRS COHEN & STEERS REIT & PFD	73,945	56,880
1000 SHRS BANK OF AMERICA CORP.	45,905	17,040
200 SHRS CITIGROUP INC. NEW	52,007	10,794
1500 SHRS JP MORGAN CHASE & CO.	62,312	90,240
500 SHRS DUPONT E. I. DE NEMOURS	21,560	35,700
1250 SHRS ROYCE VALUE TR INC.	22,851	19,063
1000 SHRS HALLIBURTON COMPANY	27,155	42,200
500 SHRS 3M COMPANY	33,860	80,045

Name of Stock	End of Year Book Value	End of Year Fair Market Value
2385 SHRS AT&T INC.	8,362	84,381
195 SHRS ALCATEL LUCENT SPD ADR	2,906	692
500 SHRS SPECTRA ENERGY CORP	4,654	18,940
1100 SHRS PHILIP MORRIS INT'L INC.	25,764	95,623
3285 SHRS WELLS FARGO & COMPANY	52,265	178,967
544 SHRS FRONTIER COMMUNICATIONS	2,062	3,835
1500 SHRS COCA COLA	51,314	67,245
500 SHRS DOMINION RES INC NEW VA	23,849	36,275
1000 SHRS KNIGHTSBRIDGE TANKERS	22,101	5,710
1000 SHRS MEDICAL PPTYS TR INC	10,396	13,860
1050 SHRS MARATHON PETROLEUM CORP	9,736	94,595
500 SHRS CONAGRA FOODS INC	13,505	18,260
1000 SHRS EATON CORP PLC	51,906	67,830
1000 SHRS KRAFT FOODS GROUP INC	40,039	60,170
1500 SHRS MONDELEZ INT'L	25,820	58,800
500 SHRS INTEL CORPORATION	11,380	18,625
178 SHRS ROYAL GLOBAL VALUE TR INC	1,598	1,511

TY 2013 Legal Fees Schedule

Name: ABRAMS FOUNDATION

EIN: 21-6016470

Software ID: 13000170

Software Version: 2013v4.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Edward S Kahn Law Offices LLC	11,575	6,019	0	5,556

TY 2013 Other Decreases Schedule

Name: ABRAMS FOUNDATION**EIN:** 21-6016470**Software ID:** 13000170**Software Version:** 2013v4.0

Description	Amount
Worthless Security-Fairpoint Communications	155

TY 2013 Other Expenses Schedule

Name: ABRAMS FOUNDATION

EIN: 21-6016470

Software ID: 13000170

Software Version: 2013v4.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK SERVICE FEES	62	62		
INSURANCE	429	108		321
MERRILL LYNCH FEES	150	150		
OFFICE EXPENSE	295	295		

TY 2013 Taxes Schedule

Name: ABRAMS FOUNDATION**EIN:** 21-6016470**Software ID:** 13000170**Software Version:** 2013v4.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Excise Tax	3,811			