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

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning _____, 2014, and ending _____

THE BRAND FOUNDATION
73 FOREST ROAD #104
MONROE, NY 10950

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, column (c), line 16) J Accounting method Cash Accrual
 ► \$ 7,235,888. 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)
R E V E N U E	1 Contributions, gifts, grants, etc, received (attach schedule)				
	2 Ck ► <input checked="" type="checkbox"/> if the foundn is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
	5 a Gross rents				
	b Net rental income or (loss)				
	6 a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short term capital gain				
	9 Income modifications				
A D M I N I S T R A T I V E O P E R A T I N G A N D E X P E N S E S	10 a 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	0.	0.	0.	
	13 Compensation of officers, directors, trustees, etc	0.			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16 a Legal fees (attach schedule) See St 1	3,403.			
	b Accounting fees (attach sch)				
	c Other prof fees (attach sch)				
A D M I N I S T R A T I V E O P E R A T I N G A N D E X P E N S E S	17 Interest (attach schedule) See Stm 2				
	18 Taxes (attach schedule) See Stm 2	3,844.			
	19 Depreciation (attach sch) and depletion	103			
	20 Occupancy	103			
	21 Travel, conferences, and meetings	103			
	22 Printing and publications	103			
	23 Other expenses (attach schedule) See Statement 3	1,978.			
	24 Total operating and administrative expenses. Add lines 13 through 23	9,225.			
	25 Contributions, gifts, grants paid Part XV	932,645.			932,645.
	26 Total expenses and disbursements Add lines 24 and 25	941,870.	0.	0.	932,645.
A D M I N I S T R A T I V E O P E R A T I N G A N D E X P E N S E S	27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements	-941,870.			
	b Net investment income (if negative, enter -0)		0.		
	c Adjusted net income (if negative, enter -0)			0.	

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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	
A S S E T S	1	1 Cash – non-interest-bearing	303,646.	616,399.	616,400.	
	2	2 Savings and temporary cash investments				
	3	3 Accounts receivable				
		Less. allowance for doubtful accounts				
	4	4 Pledges receivable				
		Less allowance for doubtful accounts				
	5	5 Grants receivable				
	6	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	7 Other notes and loans receivable (attach sch)				
		Less allowance for doubtful accounts				
	8	8 Inventories for sale or use				
	9	9 Prepaid expenses and deferred charges				
	10a	10a Investments – U S. and state government obligations (attach schedule)				
	b	b Investments – corporate stock (attach schedule)				
	c	c Investments – corporate bonds (attach schedule)				
	11	11 Investments – land, buildings, and equipment basis				
	Less accumulated depreciation (attach schedule)					
12	12 Investments – mortgage loans					
13	13 Investments – other (attach schedule)	Statement 4	7,884,109.	6,619,488.	6,619,488.	
14	14 Land, buildings, and equipment basis					
	Less accumulated depreciation (attach schedule)					
15	15 Other assets (describe)					
16	16 Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)		8,187,755.	7,235,887.	7,235,888.	
L I A B I L I T I E S	17	17 Accounts payable and accrued expenses				
	18	18 Grants payable				
	19	19 Deferred revenue				
	20	20 Loans from officers, directors, trustees, & other disqualified persons				
	21	21 Mortgages and other notes payable (attach schedule)				
	22	22 Other liabilities (describe)				
	23	23 Total liabilities (add lines 17 through 22)		0.	0.	
N F E U T N D A S B S S A E L T A S N C O R E S	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.					
	24	24 Unrestricted				
	25	25 Temporarily restricted				
	26	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			<input checked="" type="checkbox"/>		
	27	27 Capital stock, trust principal, or current funds				
	28	28 Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	29 Retained earnings, accumulated income, endowment, or other funds		8,187,755.	7,235,887.	
	30	30 Total net assets or fund balances (see instructions)		8,187,755.	7,235,887.	
	31	31 Total liabilities and net assets/fund balances (see instructions)		8,187,755.	7,235,887.	

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	8,187,755.
2	Enter amount from Part I, line 27a	2	-941,870.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3 ▶	4	7,245,885.
5	Decreases not included in line 2 (itemize) ▶ See Statement 5	5	9,998.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	7,235,887.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a N/A				
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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h)) gain minus column (k), but not less than -0- or Losses (from column (h))	
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss). If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7			2	
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 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 (column (b) divided by column (c))
2013	374,505.	8,301,367.	0.045114
2012	6,985.	7,743,231.	0.000902
2011	177,640.	8,100,483.	0.021930
2010	529,422.	7,656,687.	0.069145
2009	321,924.	7,556,823.	0.042600

2 Total of line 1, column (d)	2	0.179691
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	0.035938
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	6,971,511.
5 Multiply line 4 by line 3	5	250,542.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	250,542.
8 Enter qualifying distributions from Part XII, line 4	8	932,645.

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 instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter 'N/A' on line 1	1	0.
b Date of ruling or determination letter (attach copy of letter if necessary – see instrs)		
c Domestic foundations that meet the section 4940(e) requirements in Part V, check here. ► <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	2	0.
d All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)	3	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0.
3 Add lines 1 and 2	5	0.
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 2014 estimated tax pmts and 2013 overpayment credited to 2014	6 a	
b Exempt foreign organizations – tax withheld at source	6 b	
c Tax paid with application for extension of time to file (Form 8868)	6 c	
d Backup withholding erroneously withheld	6 d	
7 Total credits and payments Add lines 6a through 6d	7	0.
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	0.
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 2015 estimated tax ► Refunded ► 11		

Part VII-A Statements Regarding Activities

1 a 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?

	Yes	No
1 a	X	

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?

1 b	X	

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

1 c	X	

c Did the foundation file **Form 1120-POL** for this year?

1 c	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.

1 c	X	

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

2	X	

If 'Yes,' attach a detailed description of the activities

2	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

3	X	

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4 a	X	

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?

4 b	N/A	

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

5	X	

If 'Yes,' attach the statement required by General Instruction T

5	X	

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either

6	X	

• 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	X	

7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XIV

7	X	

8 a Enter the states to which the foundation reports or with which it is registered (see instructions)

8 a		

NY

8 a		

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

8 b	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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If 'Yes,' complete Part XIV

9	X	

10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses

10	X	

Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
14	RACHEL BRAND	Telephone no 718-387-0672
	51 LEE AVENUE, BROOKLYN NY	ZIP + 4 11211
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here N/A ► 15 N/A	
16	Yes	No
	X	
See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly 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

	Yes	No
1 a 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
1 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
1 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 2014?		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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?	<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)		N/A
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 __		
3 a 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 2014 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 2014)		N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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 2014?		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5 a During the year did the foundation pay or incur any amount to:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(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 4945(d)(4)(A) ⁷ (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)?		5 b	N/A	
Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/>			
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 <input type="checkbox"/> Yes <input type="checkbox"/> No			
<i>If 'Yes,' attach the statement required by Regulations section 53 4945-5(d)</i>				
6 a 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			
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6 b	X	
<i>If 'Yes' to 6b, file Form 8870</i>				
7 a 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			
b If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7 b		

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
LIPOT BRAND 51 LEE AVENUE BROOKLYN, NY 11211	Director 0	0.	0.	0.
RACHEL BRAND 51 LEE AVENUE BROOKLYN, NY 11211	Director 0	0.	0.	0.
RAIZI KLEIN 23 GETZIL BERGER BOULEVARD MONROE, NY 10950	Director 0	0.	0.	0.

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

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

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

0

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services	►	0

Part IX-A Summary of Direct Charitable Activities

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

organizations and other beneficiaries served, conferences convened, research papers produced, etc	
1	<u>N/A</u>
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.

1	<u>N/A</u>
2	

All other program-related investments See instructions

3
T-4-1-4-11 Lines 1 through 3

Total. Add lines 1 through 3

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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	1 a
b	Average of monthly cash balances	1 b 458,188.
c	Fair market value of all other assets (see instructions)	1 c 6,619,488.
d	Total (add lines 1a, b, and c)	1 d 7,077,676.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e 0.
2	Acquisition indebtedness applicable to line 1 assets	2 0.
3	Subtract line 2 from line 1d	3 7,077,676.
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4 106,165.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5 6,971,511.
6	Minimum investment return. Enter 5% of line 5	6 348,576.

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	1 348,576.
2 a	Tax on investment income for 2014 from Part VI, line 5	2 a
b	Income tax for 2014 (This does not include the tax from Part VI)	2 b
c	Add lines 2a and 2b	2 c
3	Distributable amount before adjustments Subtract line 2c from line 1	3 348,576.
4	Recoveries of amounts treated as qualifying distributions	4
5	Add lines 3 and 4	5 348,576.
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	7 348,576.

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	1 a 932,645.
b	Program-related investments – total from Part IX-B	1 b
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)	3 a
b	Cash distribution test (attach the required schedule)	3 b
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4 932,645.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 932,645.

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				348,576.
2 Undistributed income, if any, as of the end of 2014:			411,718.	
a Enter amount for 2013 only		0.		
b Total for prior years: 20_____, 20_____, 20_____,				
3 Excess distributions carryover, if any, to 2014				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2014 from Part XII, line 4 ► \$ 932,645.			411,718.	
a Applied to 2013, but not more than line 2a				
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 2014 distributable amount				348,576.
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	172,351.	0.		0.
6 Enter the net total of each column as indicated below:	172,351.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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 2013 Subtract line 4a from line 2a. Taxable amount – see instructions			0.	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required – see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	172,351.			
10 Analysis of line 9				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014	172,351.			

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Form 990-PF (2014)

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

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling	>			
b Check box to indicate whether the foundation is a private operating foundation described in section	<input type="checkbox"/> 4942(j)(3) or			4942(j)(5)
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed				
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)(ii).				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

Part XV. Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year – see instructions.)**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

LIPOT BRAND

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

None

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a Paid during the year</i>				
SEE ATTACHED SCHEDULE SEE ATTACHED SCHEDULE BROOKLYN, NY 11210	N/A	NONE	SEE ATTACHED SCHEDULE	932,645.
Total			► 3a	932,645.
<i>b Approved for future payment</i>				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

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) 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					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)					
13 Total. Add line 12, columns (b), (d), and (e)					
(See worksheet in line 13 instructions to verify calculations)					

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
N/A	

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?

a Transfers from the reporting foundation to a noncharitable exempt organization of

(1) Cash

- ② Other assets
 - 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

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

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

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.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

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
N/A		

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

Sign
Here

R. Brand

Signature of officer or trustee

11/11/15

Director

Title

May the IRS discuss this return with the preparer shown below (see instructions)?

Paid Preparer Use Only	Print/Type preparer's name Joseph Tessler	Preparer's signature Joseph Tessler	Date 11/10/15	Check <input type="checkbox"/> if self-employed	PTIN P00643214
	Firm's name ► Saul N. Friedman & Company	Firm's EIN ► 11-2632255			
	Firm's address ► 1333 60th Street Brooklyn, NY 11219	Phone no 718-232-1111			

BAA

Form 990-PF (2014)

The Brands Charitable Foundation

FORM 990 PF PART XV

1/1/2014 Through 12/31/2014

Description

Ahavas Yisroel	BROOKLYN NY	1,405 00	A
Aim Byisroel	BROOKLYN NY	2,000.00	A
Atereth Zakeinim	BROOKLYN NY	1,150 00	A
Atereth Zkenim	BROOKLYN NY	6,004.00	A
Avne Tzedek	BROOKLYN NY	5,000.00	A
Bais Yona	BROOKLYN NY	5,000 00	A
Beth Jonah	BROOKLYN NY	5,000.00	A
Bikur Cholim	BROOKLYN NY	1,845.00	A
Binyan Tzvi	BROOKLYN NY	24,000.00	A
Camp Divrei Yoel	BROOKLYN NY	2,000.00	A
Chaim Vchesed	BROOKLYN NY	2,550 00	A
Chemiu Vamunah	BROOKLYN NY	6,360.00	A
Chevra Tomchai Dalim	BROOKLYN NY	1,400 00	A
Cong Bais Naftali	BROOKLYN NY	16,500.00	C
Cong Beis Jona	BROOKLYN NY	5,000.00	C
Cong Bnei Yoel	BROOKLYN NY	1,733 00	C
Cong Chayim V'Chesed	BROOKLYN NY	1,050 00	C
Cong Chazuras Parshyos	BROOKLYN NY	3,000.00	C
Cong Kohanim Immetzvos	BROOKLYN NY	9,430.00	C
Cong Maharai Tav	BROOKLYN NY	2,000.00	C
Cong Menicha	BROOKLYN NY	9,000.00	C
Cong Sar Sholem	BROOKLYN NY	5,000.00	C
Cong Talmud Torah	BROOKLYN NY	3,690.00	C
Cong Torah Vyirah	BROOKLYN NY	12,500 00	C
Cong Toras Imecho	BROOKLYN NY	2,540.00	C
Cong Yetev Lev	BROOKLYN NY	74,558 91	C
CYL	BROOKLYN NY	2,000 00	C
Gmilus Chasodim	BROOKLYN NY	46,700.00	A
Hershey Weiser	BROOKLYN NY	10,462.82	A
Israel Dachner	BROOKLYN NY	5,000.00	A
Keren Eluzar	BROOKLYN NY	1,516 00	A
Keren Habinyan	BROOKLYN NY	10,000.00	A
Keren Shtreimlech	BROOKLYN NY	5,600 00	A
Kol Arye	BROOKLYN NY	2,000.00	A
Kolel Avrachim	BROOKLYN NY	3,500 00	B
Kolel Shomrei Hachomas	BROOKLYN NY	1,260.00	B
Kolel Tifereth Yisroel	BROOKLYN NY	10,000.00	B
Kolel Yetev Lev	BROOKLYN NY	5,000 00	B
Mesamche Lev	BROOKLYN NY	2,043.00	A
Mosdos Ramau	BROOKLYN NY	4,200 00	A
Muzon Foods	BROOKLYN NY	60,000 00	A

Nezach Israel	BROOKLYN NY	11,000.00	A
Ohel Torah	BROOKLYN NY	1,050.00	B
Rav Chesed	BROOKLYN NY	15,930.00	A
Rav Tov	BROOKLYN NY	1,950.00	A
Rosen Z	BROOKLYN NY	4,600.00	A
Sarah Bohel	BROOKLYN NY	4,000.00	A
Talmud Torah	BROOKLYN NY	4,535.00	B
The Shtesel Family Foundation	BROOKLYN NY	5,000.00	A
Thilim Kolel	BROOKLYN NY	4,600.00	A
Tiferet Israel D'Rabeinu Yoel	BROOKLYN NY	5,000.00	B
Toras Chemed	BROOKLYN NY	20,700.00	B
Toras Imecho	BROOKLYN NY	3,175.00	A
TOV VCHESED	BROOKLYN NY	2,010.00	A
UTA	BROOKLYN NY	23,130.00	B
UTS	BROOKLYN NY	14,979.52	B
V'Yoel Moshe	BROOKLYN NY	85,455.00	B
Yeshiva Avir Yakov	BROOKLYN NY	2,000.00	B
Yeshiva Bais Hilel	BROOKLYN NY	1,800.00	B
yeshiva Makova	BROOKLYN NY	5,100.00	B
Yeshiva Tora Vyira	BROOKLYN NY	1,325.00	B
Yeshiva Torah Chemed	BROOKLYN NY	190,300.00	B
Yetev Lev	BROOKLYN NY	87,820.00	B
YFS	BROOKLYN NY	2,000.00	A
Various Less than 1000	BROOKLYN NY	56,188.00	

TOTAL CONTRIBUTION 932,645.25

- A ASSISTANCE TO INDIGENT**
- B EDUCATIONAL ASSISTANCE**
- C SYNAGOGUE OPERATING EXPENSE**

2014

Federal Statements

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Client BRANDFT

THE BRAND FOUNDATION

04-3598347

11/10/15

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Statement 1
Form 990-PF, Part I, Line 16a
Legal Fees

	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Total	\$ 3,403.	\$ 0.	\$ 0.	\$ 0.

Statement 2
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Total	\$ 3,844.	\$ 0.	\$ 0.	\$ 0.

Statement 3
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
BANK CHARGES	\$ 1,000.			
SUPPLIES	978.			
Total	\$ 1,978.	\$ 0.	\$ 0.	\$ 0.

Statement 4
Form 990-PF, Part II, Line 13
Investments - Other

<u>Other Investments</u>	Valuation Method	Book Value	Fair Market Value
AMERICAN PROG. INSUR. & ANNUITY POLICY	Cost	\$ 362,734.	\$ 362,734.
JOHN HANCOCK INSUR. & ANNUITY POLICY	Cost	1,192,210.	1,192,210.
JOHN HANCOCK INSUR. & ANNUITY POLICY	Cost	892,682.	892,682.
MONY INSUR. & ANNUITY POLICY	Cost	1,253,105.	1,253,105.
NATIONAL INTEG. INSUR. & ANNUITY POLICY	Cost	395,098.	395,098.
JOHN HANCOCK INSUR. & ANNUITY POLICY	Cost	49,683.	49,683.
PRESIDENTIAL INSURANCE	Cost	528,321.	528,321.
JACKSON NATIONAL LIFE INSURANCE	Cost	862,216.	862,216.
LOANS RECEIVABLE	Cost	1,083,439.	1,083,439.
Total		\$ 6,619,488.	\$ 6,619,488.

2014

Federal Statements

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Client BRANDFT

THE BRAND FOUNDATION

04-3598347

11/10/15

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Statement 5
Form 990-PF, Part III, Line 5
Other Decreases

VARIOUS AJUSTMENTS

Total \$ 9,998.