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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

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014, and ending 12-31-2014

Name of foundation BERNARD G AND NANCY J BERKMAN FOUNDATION		A Employer identification number 22-2777796	
Number and street (or P O box number if mail is not delivered to street address) 842A BEACON STREET		B Telephone number (see instructions) (617) 266-6100	
City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 02215		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ 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) \$ 796,226		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)	62,030			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	6,837	6,837		
	4 Dividends and interest from securities.	20,379	20,379		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-51,416			
	b Gross sales price for all assets on line 6a 30,893				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	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)	255	255		
	12 Total. Add lines 1 through 11	38,085	27,471		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,325	1,163		1,162
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	1,121	683		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	1,160	60		0
	24 Total operating and administrative expenses. Add lines 13 through 23	4,606	1,906		1,162
	25 Contributions, gifts, grants paid	61,650			61,650
	26 Total expenses and disbursements. Add lines 24 and 25	66,256	1,906		62,812
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-28,171			
	b Net investment income (if negative, enter -0-)		25,565		
	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	47,216	26,458	26,458
	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)	402,805	412,907	526,285
	c	Investments—corporate bonds (attach schedule).	50,204	50,194	63,726
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	110,061	92,556	179,757
	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)	610,286	582,115	796,226	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
	Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
24		Unrestricted	610,286	582,115	
25		Temporarily restricted			
26		Permanently restricted			
Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.					
27		Capital stock, trust principal, or current funds			
28		Paid-in or capital surplus, or land, bldg , and equipment fund			
29		Retained earnings, accumulated income, endowment, or other funds			
30		Total net assets or fund balances (see instructions)	610,286	582,115	
31		Total liabilities and net assets/fund balances (see instructions) . . .	610,286	582,115	

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	610,286
2	Enter amount from Part I, line 27a	2	-28,171
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	582,115
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	582,115

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table		
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table		
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-51,416
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 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))
2013	63,452	683,458	0 092840
2012	59,949	604,771	0 099127
2011	53,657	561,755	0 095517
2010	40,370	536,353	0 075268
2009	43,095	399,906	0 107763

2	Total of line 1, column (d).	2	0 470515
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 094103
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	735,816
5	Multiply line 4 by line 3.	5	69,242
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	256
7	Add lines 5 and 6.	7	69,498
8	Enter qualifying distributions from Part XII, line 4.	8	62,812

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 ☐ and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	511
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	511
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	511
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014	6a	480	
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	480
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	31
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

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	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <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>	1b		No
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? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
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? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
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? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	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? <i>If "No," attach explanation.</i>	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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	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 BERNARD G BERKMAN Telephone no (617) 566-5212 Located at 842A BEACON ST BOSTON MA ZIP+4 02215			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2014, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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 instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?.	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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. 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 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.).	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 2014?	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 4945(d)(4)(A)? (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
BERNARD G BERKMAN	TRUSTEE	0	0	0
842A BEACON STREET	2 00			
BOSTON,MA 02215				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See 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	620,174
b	Average of monthly cash balances.	1b	36,837
c	Fair market value of all other assets (see instructions).	1c	90,010
d	Total (add lines 1a, b, and c).	1d	747,021
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	747,021
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	11,205
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	735,816
6	Minimum investment return. Enter 5% of line 5.	6	36,791

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	36,791
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	511
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	511
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	36,280
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	36,280
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	36,280

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	62,812
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	62,812
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	62,812

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				36,280
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			0	
b Total for prior years 20__ , 20__ , 20__		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				23,541
b From 2010.				14,011
c From 2011.				26,046
d From 2012.				30,199
e From 2013.				29,757
f Total of lines 3a through e.	123,554			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 62,812				
a Applied to 2013, 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 2014 distributable amount.				36,280
e Remaining amount distributed out of corpus	26,532			
5 Excess distributions carryover applied to 2014 (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	150,086			
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) . . .	23,541			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	126,545			
10 Analysis of line 9				
a Excess from 2010. . . .				14,011
b Excess from 2011. . . .				26,046
c Excess from 2012. . . .				30,199
d Excess from 2013. . . .				29,757
e Excess from 2014. . . .				26,532

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 2014, 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)

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) 2014	(b) 2013	(c) 2012	(d) 2011	
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))

BERNARD G BERKMAN

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 or e-mail address of the person to whom applications should be addressed

BERNARD G BERKMAN
BERNARD G BERKMAN
842A BEACON STREET
BOSTON, MA 02215
(617) 566-5212

b

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

LETTER DETAILING THE USE OF THE REQUESTED FUNDS, IRS EXEMPTION

c

Any submission deadlines

NONE

d

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

NONE

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	61,650
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** (2014)

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
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No
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			

[illegible]

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) is based on all information of which preparer has any knowledge.

***** _____ Signature of officer or trustee	2015-05-11 _____ Date	***** _____ Title
---	---	-------------------------------------

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

Paid Preparer Use Only	Print/Type preparer's name ANTHONY CANTALUPA	Preparer's Signature	Date	Check if self-employed ☒	PTIN P01330057
	Firm's name ☒ SAMET & COMPANY PC			Firm's EIN ☒ 04-3027605	
	Firm's address ☒ 1330 BOYLSTON STREET CHESTNUT HILL, MA 024672111			Phone no (617) 731-1222	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
CITIGROUP INC	P		2014-07-09
GENERAL MOTORS	P	2003-05-20	2014-07-09
WTS GENERAL MOTORS	P	2003-05-20	2014-07-09
WTS GENERAL MOTORS	P	2003-05-20	2014-07-09
GENERAL MOTORS	P	2012-06-12	2014-07-09
MOTORS LIQ CO	P	2012-06-12	2014-07-09
WTS GENERAL MOTORS	P	2012-06-12	2014-07-09
WTS GENERAL MOTORS	P	2012-06-12	2014-07-09
BOARDWALK PIPELINE PARTNERS K-1	P		2014-12-31
ENTERPRISE PRODUCTS K-1	P		2014-12-31

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
21,924		57,465	-35,541
3,607		11,422	-7,815
1,667		5,864	-4,197
2,382		7,558	-5,176
195			195
591			591
91			91
131			131
1			1
16			16

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-35,541
			-7,815
			-4,197
			-5,176
			195
			591
			91
			131
			1
			16

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
CITIGROUP SETTLEMENT FUND	P		2014-09-12

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
288			288

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			288

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				
ADL-ANTI-DEFAMATION LEAGUE 1 PARK DRIVE BACO RATON,FL 33487	N/A	OTHER PUBLIC CHARITI	WELFARE	100
ALZHEIMERS ASSOCIATION 311 ARSENAL ST WATERTOWN,MA 02472	N/A	OTHER PUBLIC CHARITI	RESEARCH	300
AMERICAN CANCER SOCIETY 30 SPEEN STREET FRAMINGHAM,MA 01701	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
AMERICAN HEART ASSOCIATION 20 SPEEN STREET FRAMINGHAM,MA 01701	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
AMERICAN JEWISH COMMITTEE 126 HIGH STREET BOSTON,MA 02110	N/A	OTHER PUBLIC CHARITI	WELFARE	100
AMERICAN LUNG ASSOCIATION 460 TOTTEN POND RD STE 400 WALTHAM,MA 02451	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
AMERICAN RED CROSS OF MA BAY PO BOX 51547 BOSTON,MA 02205	N/A	OTHER PUBLIC CHARITI	WELFARE	100
BABSON COLLEGE - LEONARD SCHLESINGER ENDOWMENT FUND BABSON PARK WELLESLEY,MA 02457	AMER	OTHER PUBLIC CHARITI	EDUCATION	12,500
BETH MENACHEM CHABAD OF NEWTON 349 DEDHAM ST NEWTON,MA 02459	N/A	OTHER PUBLIC CHARITI	EDUCATION	300
BETH ISRAEL DEACONESS MEDICAL CENTER 330 BROOKLINE AVE BOSTON,MA 02215	N/A	OTHER PUBLIC CHARITI	RESEARCH	800
BOSTON RESCUE MISSION PO BOX 849100 BOSTON,MA 02284	N/A	OTHER PUBLIC CHARITI	WELFARE	100
BOYS & GIRLS CLUB OF BOSTON 50 CONGRESS ST BOSTON,MA 02109	N/A	OTHER PUBLIC CHARITI	WELFARE	100
BRAIN ANEURYSM FOUNDATION 269 HANOVER ST BLDG 3 HANOVER,MA 02339	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
BRIGHAM & WOMEN'S HOSPITAL 116 HUNTINGTON AVE 5TH FLR BOSTON,MA 02116	N/A	OTHER PUBLIC CHARITI	RESEARCH	1,100
CARROLL CENTER FOR THE BLIND 770 CENTRE ST NEWTON,MA 02458	N/A	OTHER PUBLIC CHARITI	WELFARE	100
Total  3a				61,650

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				
CARDINAL CUSHING CENTER 405 WASHINGTON ST HANOVER,MA 02339	N/A	OTHER PUBLIC CHARITI	RESEARCH	50
CHILDREN'S HOSPITAL BOSTON PO BOX 414428 BOSTON,MA 02241	N/A	OTHER PUBLIC CHARITI	WELFARE	600
COLUMBUS JEWISH FOUNDATION 1175 COLLEGE AVE COLUMBUS,OH 43209	N/A	OTHER PUBLIC CHARITI	RESEARCH	50
CHILDREN'S TUMOR FOUNDAITON 75 MCNEIL WAY DEDHAM,MA 02026	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
COMBINED JEWISH PHILANTHROPIES 126 HIGH STREET BOSTON,MA 02110	N/A	OTHER PUBLIC CHARITI	WELFARE	25,050
CROHN'S & COLITIS FOUNDATION 280 HILLSIDE AVE NEEDHAM,MA 02494	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
CAPE COD SYMPHONY 1060 FALMOUTH RD HYANNIS,MA 02601	N/A	OTHER PUBLIC CHARITI	WELFARE	100
DANA FARBER CANCER INSTITUTE 10 BROOKLINE PL WEST BROOKLINE,MA 02445	N/A	OTHER PUBLIC CHARITI	RESEARCH	1,000
DOCTORS WITHOUT BORDERS PO BOX 5022 HAGERSTOWN,MD 21741	N/A	OTHER PUBLIC CHARITI	WELFARE	200
FACING HISTORY AND OURSELVES 16 HURD ROAD BROOKLINE,MA 02146	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
FRIENDS OF THE NE HOLOCAUST MUSEUM 126 HIGH ST BOSTON,MA 02110	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
GLOBE SANTA PO BOX 55820 BOSTON,MA 02205	N/A	OTHER PUBLIC CHARITI	WELFARE	200
GREATER BOSTON FOOD BANK 99 ATKINSON ST BOSTON,MA 02118	N/A	OTHER PUBLIC CHARITI	WELFARE	200
HAVANESE RESCUE INC C/O EVA BOWERS 723 N FREDONIA NACOGDOSCHES,TX 75961	N/A	OTHER PUBLIC CHARITI	WELFARE	100
HEBREW SENIOR LIFE 1200 CENTRE ST BOSTON,MA 02131	N/A	OTHER PUBLIC CHARITI	WELFARE	500
Total  3a				61,650

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				
HOSPICE OF THE GOOD SHEPERD 2042 BEACON STREET NEWTON,MA 02168	N/A	OTHER PUBLIC CHARITI	WELFARE	200
HUMANE SOCIETY OF SARASOTA COUNTY 2331 15TH STREET SARASOTA,FL 34237	N/A	OTHER PUBLIC CHARITI	WELFARE	100
IETF (INTL ESSENTIAL TREMOR FOUNDATION) PO BOX 14005 LENEXA,KS 66285	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
JEWISH BIG BROTHER & SISTER ASSOCIATION 333 NAHANTON STREET NEWTON,MA 02459	N/A	OTHER PUBLIC CHARITI	WELFARE	200
JEWISH COMMUNITY HOUSING FOR THE ELDERLY 30 WALLINGFORD RD BRIGHTON,MA 02135	N/A	OTHER PUBLIC CHARITI	WELFARE	200
JEWISH FAMILY & CHILDREN'S SERVICE 475 FRANKLIN ST STE 101 FRAMINGHAM,MA 01702	N/A	OTHER PUBLIC CHARITI	WELFARE	300
JEWISH GUILD FOR THE BLIND 15 WEST 65TH ST NEWYORK,NY 10023	N/A	OTHER PUBLIC CHARITI	WELFARE	200
JEWISH NATIONAL FUND 4625 EAST BAY DR 311 CLEARWATER,FL 33764	N/A	OTHER PUBLIC CHARITI	WELFARE	100
JEWISH VOCATIONAL SERVICE 29 WINTER ST BOSTON,MA 02108	N/A	OTHER PUBLIC CHARITI	WELFARE	200
JUVENILE DIABETES RESEARCH FOUNDATION 60 WALNUT ST WELLESLEY HILLS,MA 02481	N/A	OTHER PUBLIC CHARITI	RESEARCH	200
MAKE-A-WISH FOUNDATION ONE BULFICH PLACE BOSTON,MA 02114	N/A	OTHER PUBLIC CHARITI	WELFARE	100
MASS ASSOC OF OLDER AMERICANS 19 TEMPLE PLACE 4TH FLR BOSTON,MA 02111	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
MASSACHUSETTS GENERAL HOSPITAL 165 CAMBRIDGE ST STE 600 BOSTON,MA 02114	N/A	OTHER PUBLIC CHARITI	RESEARCH	5,000
MIRACLE LEAGUE OF MANASOTA 8466 N LOCKWOOD RIDGE RD SARASOTA,FL 34243	N/A	OTHER PUBLIC CHARITI	WELFARE	100
MJPA SCHOLARSHIP FUND PO BOX 21 TAUNTON,MA 02780	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
Total  3a				61,650

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				
MULTIPLE MYELOMA RESEARCH FOUNDATION 383 MAIN AVE 5TH FLR NORWALK,MA 06851	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
NATIONAL KIDNEY FOUNDATION OF MA INC 85 ASTOR AVE STE 2 NORWOOD,MA 02062	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
NATIONAL MULTIPLE SCLEROSIS SOCIETY 101A FIRST AVENUE STE 6 WALTHAM,MA 02154	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
NEW ENGLAND HOME FOR LITTLE WANDERERS 271 HUNTINGTON AVE BOSTON,MA 02115	N/A	OTHER PUBLIC CHARITI	WELFARE	100
NEW ENGLAND VILLAGES 664 SCHOOL STREET PEMBROKE,MA 02359	N/A	OTHER PUBLIC CHARITI	WELFARE	100
NEWTON FREE LIBRARY 330 HOMER STREET NEWTON CENTRE,MA 02159	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
NEWTON-WELLESLEY HOSPITAL 2014 WASHINGTON STREET NEWTON,MA 02162	N/A	OTHER PUBLIC CHARITI	RESEARCH	5,500
PARKINSONS ACTION NETWORK 1025 VERMONT AVE NW STE 1120 WASHINGTON,DC 20005	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
PERKINS SCHOOL FOR THE BLIND 175 NORTH BEACON STREET WATERTOWN,MA 02472	N/A	OTHER PUBLIC CHARITI	RESEARCH	200
PROJECT BREAD 145 BORDER STREET BOSTON,MA 02128	N/A	OTHER PUBLIC CHARITI	WELFARE	100
PROSTATE CANCER FOUNDATION 1250 FOURTH ST SANTA MONICA,CA 90401	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
ROSIE'S PLACE PO BOX 380060 BOSTON,MA 02241	N/A	OTHER PUBLIC CHARITI	WELFARE	100
SALVATION ARMY PO BOX 55876 BOSTON,MA 02205	N/A	OTHER PUBLIC CHARITI	WELFARE	100
SARASOTA MANATEE JEWISH FEDERATION 580 MCINTOSH RD SARASOTA,FL 34202	N/A	OTHER PUBLIC CHARITI	WELFARE	500
SCHEPENS EYE RESEARCH 20 STANIFORD ST BOSTON,MA 02114	N/A	OTHER PUBLIC CHARITI	RESEARCH	1,000
Total  3a				61,650

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>				
SHRINERS HOSPITAL FOR CHILDREN PO BOX 863768 ORLANDO,FL 32886	N/A	OTHER PUBLIC CHARITI	WELFARE	200
SOUTHEASTERN GUIDE DOGS 4210 77TH STREET E PALMETTO,FL 34221	N/A	OTHER PUBLIC CHARITI	WELFARE	200
SPARCC-SAFE PLACE AND RAPE CRISIS CTR 2139 MAIN ST SARASOTA,FL 34237	N/A	OTHER PUBLIC CHARITI	WELFARE	100
TEMPLE BETH ABRAHAM 1301 WASHINGTON ST CANTON,MA 02021	N/A	OTHER PUBLIC CHARITI	RELIGIOUS	50
SPRINGWELL - TRAVELING MEALS OF NEWTON 125 WALNUT ST WATERTOWN,MA 02472	N/A	OTHER PUBLIC CHARITI	RESEARCH	100
TZEDAKAH FUND INC PO BOX 9806 PHOENIX,AZ 85068	N/A	OTHER PUBLIC CHARITI	RELIGIOUS	100
VILNA SHUL BCJC 18 PHILLIPS ST BOSTON,MA 02114	N/A	OTHER PUBLIC CHARITI	WELFARE	100
WEDU PO BOX 31556 TAMPA,FL 33631	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
WEST POINT JEWISH CHAPEL PO BOX 84 WEST POINT,NY 10996	N/A	OTHER PUBLIC CHARITI	RELIGIOUS	100
WGBH 1 GUEST ST BOSTON,MA 02135	N/A	OTHER PUBLIC CHARITI	EDUCATION	300
WOUNDED WARRIOR PROJECT PO BOX 758540 TOPEKA,KS 666758540	N/A	OTHER PUBLIC CHARITI	WELFARE	100
TUBEROUS SCLEROSIS CENTER PO BOX 10426 UNIONDALE,NY 11555	N/A	OTHER PUBLIC CHARITI	RESEARCH	50
VISITING NURSE ASSOCIATION 500 RUTHERFORD AVE CHARLESTOWN,MA 02129	N/A	OTHER PUBLIC CHARITI	WELFARE	100
AMERICAN DIABETES ASSOCIATION 330 CONGRESS ST BOSTON,MA 02210	N/A	OTHER PUBLIC CHARITI	EDUCATION	100
Total  3a				61,650

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.	OMB No 1545-0047 2014
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Name of the organization BERNARD G AND NANCY J BERKMAN FOUNDATION	Employer identification number 22-2777796
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization ☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation ☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$ _____

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

Name of organization BERNARD G AND NANCY J BERKMAN FOUNDATION	Employer identification number 22-277796
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Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	BERNARD AND NANCY BERKMAN 413D DEDHAM STREET NEWTON, MA 02459	\$ 7,030	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>2</u>	842A BEACON CHILDREN TRUST 842A BEACON STREET BOSTON, MA 02215	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>3</u>	CHESTER INVESTMENT TRUST 842A BEACON STREET BOSTON, MA 02215	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>4</u>	CHEVELLE REALTY TRUST 842A BEACON STREET BOSTON, MA 02215	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>5</u>	PILGRIM CAPITAL TRUST 842A BEACON STREET BOSTON, MA 02215	\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u>6</u>	BERNARD G BERKMAN NANCY J BERKMAN F 842A BEACON STREET BOSTON, MA 02215	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization BERNARD G AND NANCY J BERKMAN FOUNDATION	Employer identification number 22-2777796
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Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____

Name of organization BERNARD G AND NANCY J BERKMAN FOUNDATION	Employer identification number 22-2777796
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Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	

TY 2014 Accounting Fees Schedule

Name: BERNARD G AND NANCY J BERKMAN FOUNDATION

EIN: 22-2777796

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SAMET & CO-PREP 990PF	2,325	1,163		1,162

TY 2014 Investments Corporate Bonds Schedule

Name: BERNARD G AND NANCY J BERKMAN FOUNDATION

EIN: 22-2777796

Name of Bond	End of Year Book Value	End of Year Fair Market Value
UBS FINANCIAL SERVICES INC	50,194	63,726

**TY 2014 Investments Corporate
Stock Schedule****Name:** BERNARD G AND NANCY J BERKMAN FOUNDATION**EIN:** 22-2777796

Name of Stock	End of Year Book Value	End of Year Fair Market Value
UBS FINANCIAL SERVICES INC	221,724	340,345
CHARLES SCHWAB	191,183	185,940

TY 2014 Investments - Other Schedule

Name: BERNARD G AND NANCY J BERKMAN FOUNDATION

EIN: 22-2777796

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ENTERPRISE PRODUCTS & BOARDKWALK PIPELINE LP	AT COST	13,115	90,010
UBS FINANCIAL SERVICES INC	AT COST	79,441	89,747

TY 2014 Other Expenses Schedule**Name:** BERNARD G AND NANCY J BERKMAN FOUNDATION**EIN:** 22-2777796

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LOSS FROM K-1	1,092	0		0
NONDEDUCTIBLE EXPENSE PER K-1	6	0		0
DONATIONS PER K-1	2	0		0
INVESTMENT EXPENSES	60	60		0

TY 2014 Other Income Schedule

Name: BERNARD G AND NANCY J BERKMAN FOUNDATION

EIN: 22-2777796

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ENTERPRISE PRODUCTS PARTNERS K-1	255	255	255

TY 2014 Taxes Schedule**Name:** BERNARD G AND NANCY J BERKMAN FOUNDATION**EIN:** 22-2777796

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MASS FORM PC	35	35		0
FOREIGN TAXES WITHHELD	648	648		0
FEDERAL TAXES	438	0		0