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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 The F & JS Fund Inc		A Employer identification number 23-7042425	
Number and street (or P O box number if mail is not delivered to street address) C/O 3960 Mernck Rd		B Telephone number (see instructions) (516) 783-1794	
City or town, state or province, country, and ZIP or foreign postal code SEAFORD, NY 11783		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 ☐ E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 11,463,152		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	248,388	248,388		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	453,647			
	b Gross sales price for all assets on line 6a 1,227,867				
	7 Capital gain net income (from Part IV, line 2) . . .		585,173		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	702,035	833,561		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	10,400	6,970		3,430
	c Other professional fees (attach schedule)	110,978	110,978		
	17 Interest	1,665	1,665		
	18 Taxes (attach schedule) (see instructions) . . .	10,007	10,007		
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	795			795
	24 Total operating and administrative expenses. Add lines 13 through 23	133,845	129,620		4,225
	25 Contributions, gifts, grants paid	580,017			580,017
	26 Total expenses and disbursements. Add lines 24 and 25	713,862	129,620		584,242
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-11,827			
	b Net investment income (if negative, enter -0-)		703,941		
	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	196,722	164,690	164,690
	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)	849,793	1,199,699	1,198,709
	b	Investments—corporate stock (attach schedule)	4,868,373	4,538,672	10,099,753
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	5,914,888	5,903,061	11,463,152	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)		0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	5,914,888	5,903,061	
	30	Total net assets or fund balances (see instructions)	5,914,888	5,903,061	
	31	Total liabilities and net assets/fund balances (see instructions) . .	5,914,888	5,903,061	

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	5,914,888
2	Enter amount from Part I, line 27a	2	-11,827
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	5,903,061
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	5,903,061

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	SEE ATTACHED DETAIL	P	2014-01-01	2014-12-31
b	SEE ATTACHED DETAIL	P	2010-01-01	2014-12-31
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 86,409		82,821	3,588
b 1,141,458		559,873	581,585
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			3,588
b			581,585
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	585,173
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	3,588

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	403,900	10,214,703	0 03954
2012	329,926	9,126,766	0 03615
2011	386,607	9,154,502	0 04223
2010	449,096	8,648,681	0 05193
2009	442,393	7,423,797	0 05959

2	Total of line 1, column (d).	2	0 22944
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 04589
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	11,472,888
5	Multiply line 4 by line 3.	5	526,468
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	7,039
7	Add lines 5 and 6.	7	533,507
8	Enter qualifying distributions from Part XII, line 4.	8	584,242

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		
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	7,039
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	
3	Add lines 1 and 2.	3	7,039
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	7,039
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	4,698
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	4,698
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	2,341
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 ☐ \$ _____ (2) On foundation managers ☐ \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____			
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		No
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) ☒ NY _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <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 WAGNER & ZWERMAN LLP Telephone no (516) 783-1794 Located at 3960 MERRICK ROAD SEAFORD NY ZIP+4 11783			
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		No
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 Yes No			
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		No
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		No
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		No
Organizations relying on a current notice regarding disaster assistance check here.				
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?			
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?			
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?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

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
FELICE K SHEA	President/Treas	0		
C/O B MAC CORKINDALE CPA PC	0 00			
MERRICK SEAFORD,NY 11783				
STEVEN JC SHEA	Secretary	0		
60 CHESTNUT DRIVE	0 00			
HASTINGSONHUDSON,NY 10706				
ANDREW B SHEA	Vice President	0		
4108 Ave G	0 00			
Austin,TX 78751				
KATHERINE D SHEA	Vice President	0		
67 GODEN STREET	0 00			
BELMONT,MA 02478				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
KLINGENSTEIN FIELDS & CO LLC 787 SEVENTH AVENUE TH FLOOR,NY 10019	INVESTMENT ADVISORS	110,978
Total number of others receiving over \$50,000 for professional services.		

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		

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	11,345,162
b	Average of monthly cash balances.	1b	302,440
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	11,647,602
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	11,647,602
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	174,714
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	11,472,888
6	Minimum investment return. Enter 5% of line 5.	6	573,644

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	573,644
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	7,039
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	7,039
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	566,605
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	566,605
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	566,605

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	584,242
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
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	584,242
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	7,039
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	577,203

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				566,605
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			26,297	
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.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 584,242				
a Applied to 2013, but not more than line 2a			26,297	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2014 distributable amount.				557,945
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).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				8,660
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).				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
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. . . .				

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)

☐ 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))

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

The F JS Fund Inc
3960 Merrick Road
Seaford, NY 11783
(516) 783-1794

b

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

N/A

c

Any submission deadlines

N/A

d

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

N/A

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

Form **990-PF** (2014)

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

Part XVII

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

[illegible]

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

Sign Here	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	2015-05-14 _____ 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 MaryAnn Ciccarelli	Preparer's Signature	Date	Check if self-employed ☒	PTIN P01736455
	Firm's name ☒ Wagner & Zwerman LLP			Firm's EIN ☒	
	Firm's address ☒ 450 Wireless Boulevard Hauppauge, NY 11788			Phone no (516) 783-1794	

TY 2014 Accounting Fees Schedule

Name: The F & JS Fund Inc

EIN: 23-7042425

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Accounting	10,400	6,970	0	3,430

**TY 2014 Investments Corporate
Stock Schedule****Name:** The F & JS Fund Inc**EIN:** 23-7042425**Software ID:** 14000265**Software Version:** 2014v5.0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SEE ATTACHED LIST OF EQUITIES	4,538,672	10,099,753

TY 2014 Investments Government Obligations Schedule

Name: The F & JS Fund Inc

EIN: 23-7042425

Software ID: 14000265

Software Version: 2014v5.0

US Government Securities - End of

Year Book Value:

1,199,699

US Government Securities - End of

Year Fair Market Value:

1,198,709

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

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

TY 2014 Other Expenses Schedule**Name:** The F & JS Fund Inc**EIN:** 23-7042425**Software ID:** 14000265**Software Version:** 2014v5.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NYS FILING FEE	750			750
Public notice fee	45			45

TY 2014 Other Professional Fees Schedule

Name: The F & JS Fund Inc

EIN: 23-7042425

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	110,978	110,978	0	0

TY 2014 Taxes Schedule

Name: The F & JS Fund Inc

EIN: 23-7042425

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	10,007	10,007		

Attachment Form 990PF
EIN# 23-7042425

The F. & J. S. Fund, Inc
Capital Gains and Losses
From January 1 to December 31, 2014

Date	Purchased	Date Sold	Quantity	Security	Tax Cost Basis	Book Cost Basis	Gross Proceeds	Gain or Loss			
								Tax Basis		Book Basis	
								Short Term	Long Term	Short Term	Long Term
08/04/04		07/15/14	10000	IShares Inc MSCI Japan ETF	97,136	97,136	120,497		23,361		23,361
07/25/13		07/25/14	1000	Deere & Co	82,821	82,821	86,409	3,588	3,588	3,588	
06/06/03		08/08/14	5000	Cisco Systems Inc	89,549	89,549	124,102		34,553		34,553
06/24/03		08/08/14	1000	Cisco Systems Inc	16,877	16,877	24,820		7,943		7,943
05/21/09		10/23/14	600	International Business Machines Corp	61,489	61,489	97,257		35,768		35,768
09/16/11		11/04/14	2000	Halliburton Co	79,618	79,618	101,708		22,090		22,090
04/25/13		11/06/14	1400	Qualcomm Inc	87,207	87,207	97,037		9,830		9,830
05/01/13		11/06/14	100	Qualcomm Inc	6,208	6,208	6,931		723		723
08/14/13		12/08/14	3000	Freeport-McMoran Inc	95,326	95,326	76,040		(19,286)		(19,286)
12/18/08		12/08/14	500	Union Pacific Corp	11,864	11,864	57,876		46,012		46,012
12/19/96		12/08/14	2000	Disney Walt Co	2,074	47,490	188,059		185,985		140,569
12/19/96		12/08/14	1000	American Express Co	8,108	18,042	93,530		85,422		75,488
07/07/97		12/08/14	1600	Royal Dutch Shell PLC CIA Spons ADR	3,520	67,310	104,641		101,121		37,331
12/19/96		12/08/14	500	Pepsico Inc	897	13,284	48,960		48,063		35,677
TOTALS					642,694	774,220	1,227,867	3,588	585,173	3,588	450,059

TOTAL REALIZED GAINS - BOOK BASIS TO FORM 990PF PAGE 1, LINE 6A

TOTAL REALIZED GAINS - TAX BASIS TO FORM 990PF PAGE 1, LINE 6B

3,588	585,173
3,588	450,059

The F. & J. S. Fund, Inc
Investment Holdings at 12/31/2014

Quantity	Security	Symbol	Book Cost	Tax Cost	Market Value
CASH AND EQUIVALENTS					
375 00	Cash Account	CASH	375	375	375
25,116 00	Schwab US Treasury Money Fund	SWUXX	25,116	25,116	25,116
TOTAL CASH AND EQUIVALENTS			25,491	25,491	25,491
FIXED INCOME					
US TREASURIES					
200,000 00	U S Treasury Bill 0 000% Due 01-08-15	912796DF3	199,998	199,998	199,999
400,000 00	U S Treasury Bill 0 000% Due 04-02-15	912796DU0	399,964	399,964	399,960
TOTAL US TREASURIES			599,962	599,962	599,959
GOVERNMENT BONDS					
100,000 00	U S Treasury Notes 0 750% Due 01-15-17	912828A91	99,961	99,961	100,078
500,000 00	U S Treasury Notes 0 875% Due 08-15-17	912828D49	499,776	499,776	498,672
TOTAL GOVERNMENT BONDS			599,737	599,737	598,750
TOTAL FIXED INCOME			1,199,700	1,199,700	1,198,709
EQUITIES					
1,200 00	3M CO	MMM	92,454	92,454	197,184
5,000 00	ABB Ltd Sponsored ADR	ABB	74,468	74,468	105,750
2,000 00	Abbvie Inc	ABBV	91,420	91,420	130,880
3,000 00	Air Lease Corp	AL	106,436	106,436	102,930
5,000 00	American Express Co	AXP	90,209	40,541	465,200
2,000 00	American International Group Inc	AIG	101,459	101,459	112,020
4,000 00	Berkshire Hathaway Inc Cl B	BRKB	119,333	22,172	600,600
1,000 00	Chevron Corp	CVX	72,586	72,586	112,180
2,400 00	Colgate Palmolive Co	CL	72,861	72,861	166,056
2,000 00	ConocoPhillips	COP	109,919	109,919	138,120
18,000 00	Disney Walt Co	DIS	427,408	18,667	1,695,420
2,400 00	Emerson Electric Co	EMR	102,378	102,378	148,152
1,200 00	Fedex Corp	FDX	102,068	102,068	208,392
10,000 00	General Electric Co	GE	169,580	10,683	252,700
150 00	Google Inc Cl A	GOOGL	35,055	35,055	79,599
150 00	Google Inc Cl C	GOOG	34,943	34,943	78,960
3,800 00	Hartford Financial Services Group	HIG	105,773	33,913	158,422

The F. & J. S. Fund, Inc
Investment Holdings at 12/31/2014

Quantity	Security	Symbol	Book Cost	Tax Cost	Market Value
1,500 00	Hess Corp	HES	102,328	102,328	110,730
4,000 00	Honeywell International Inc	HON	116,051	116,051	399,680
2,000 00	Illinois Tool Works	ITW	97,276	97,276	189,400
4,000 00	Johnson & Johnson Co	JNJ	100,500	41,524	418,280
1,000 00	Laboratory Corp America Holdings	LH	100,329	100,329	107,900
2,000 00	Metlife Inc	MET	81,923	81,923	108,180
7,500 00	Pepsico Inc	PEP	199,253	13,459	709,200
1,500 00	Procter & Gamble Co	PG	92,222	92,222	136,635
1,500 00	Raytheon Co	RTN	67,570	67,570	162,255
1,800 00	Rockwell Collins Inc	COL	111,585	111,585	152,064
20,000 00	Royal Dutch Shell PLC Cl A Spons	RDSA	841,376	44,002	1,339,000
1,500 00	SAP SE ADR	SAP	114,453	114,453	104,475
2,000 00	Schlumberger Ltd	SLB	116,452	116,452	170,820
2,500 00	Union Pacific Corp	UNP	59,318	59,318	297,825
1,500 00	United Parcel Service Inc Cl B	UPS	107,951	107,951	166,755
2,400 00	United Technologies Corp	UTX	94,467	94,467	276,000
2,000 00	American Tower Corp	AMT	59,437	59,437	197,700
4,500 00	IShares China Large-Cap ETF	FXI	94,561	94,387	187,290
2,000 00	IShares MSCI Emerging Markets I	EEM	73,271	73,271	78,580
	<i>Accrued Dividends</i>	<i>DIVACC</i>	<i>N/A</i>	<i>34,419</i>	<i>34,419</i>
TOTAL EQUITIES			4,538,672	2,744,447	10,099,753
TOTAL PORTFOLIO			5,763,863	3,969,637	11,323,953

THE F. & J.S. FUND, INC.
Charitable Contributions - Qualifying Distributions
January 1, 2014 to December 31, 2014

DATE	DONEE	STATUS	AMOUNT	PURPOSE / NATURE OF CONTRIBUTION
01/16/2014	INSIDE CLIMATE NEWS	Public Charity	1,000 00	Available Upon Request
02/04/2014	AMERICAN MUSEUM OF NATURAL HISTORY	Public Charity	1,750 00	Available Upon Request
02/16/2014	WOMEN'S CITY CLUB	Public Charity	350 00	Available Upon Request
02/17/2014	RUBIN MUSEUM OF ART	Public Charity	100 00	Available Upon Request
02/18/2014	NY HISTORICAL SOCIETY	Public Charity	150 00	Available Upon Request
04/11/2014	CORRECTIONAL ASSOCIATION	Public Charity	250 00	Available Upon Request
04/12/2014	FUND FOR MODERN COURTS	Public Charity	250 00	Available Upon Request
04/25/2014	DAMON RUNYON CANCER RESEARCH FUND	Public Charity	994 00	Available Upon Request
05/12/2014	INTERNATIONAL DOCUMENTARY ASSOCIATION	Public Charity	3,000 00	Available Upon Request
05/15/2014	HUMAN RIGHTS WATCH	Public Charity	500 00	Available Upon Request
10/07/2014	HUMAN RIGHTS WATCH	Public Charity	1,500 00	Available Upon Request
10/07/2014	FRIENDS OF THE NEUBERGER MUSEUM OF ART	Public Charity	100 00	Available Upon Request
10/21/2014	NEW YORK COUNTY LAWYERS ASSOCIATION	Public Charity	730 00	Available Upon Request
10/22/2014	TUTORING PLUS OF CAMBRIDGE	Public Charity	100 00	Available Upon Request
10/22/2014	CITIZENS COMMITTEE FOR CHILDREN	Public Charity	250 00	Available Upon Request
11/09/2014	DAMON RUNYON CANCER RESEARCH FUND	Public Charity	138 00	Available Upon Request
11/09/2014	AMERICAN HEART ASSOCIATION	Public Charity	100 00	Available Upon Request
11/13/2014	ALLIANCE FOR JUSTICE	Public Charity	320 00	Available Upon Request
11/17/2014	EPISCOPAL CHARITIES	Public Charity	200 00	Available Upon Request
11/25/2014	SAVE THE MANATEE	Public Charity	100 00	Available Upon Request
12/07/2014	AUSTIN FILM FESTIVAL	Public Charity	500 00	Available Upon Request
12/07/2014	ST STEPHEN'S EPISCOPAL SCHOOL	Public Charity	200 00	Available Upon Request
12/07/2014	NEW YORK TIMES NEEDIEST CASES FUND	Public Charity	1,000 00	Available Upon Request
12/07/2014	CHARITY WATCH	Public Charity	100 00	Available Upon Request
12/07/2014	BBB WISE GIVING ALLIANCE	Public Charity	100 00	Available Upon Request
12/07/2014	MARIA MITCHELL ASSOCIATION	Public Charity	100 00	Available Upon Request
12/07/2014	NANTUCKET CONSERVATION FOUNDATION	Public Charity	100 00	Available Upon Request
12/07/2014	NANTUCKET COTTAGE HOSPITAL FOUNDATION	Public Charity	100 00	Available Upon Request
12/07/2014	NANTUCKET LAND COUNCIL INC	Public Charity	100 00	Available Upon Request
12/07/2014	AMERICAN PARKINSON DISEASE ASSOCIATION	Public Charity	100 00	Available Upon Request
12/07/2014	MICHAEL J FOX FOUNDATION	Public Charity	10,000 00	Available Upon Request
12/07/2014	NATIONAL PARKINSON'S FOUNDATION, INC	Public Charity	100 00	Available Upon Request
12/07/2014	PARKINSON'S DISEASE FOUNDATION	Public Charity	100 00	Available Upon Request
12/07/2014	AFRICAN WILDLIFE FOUNDATION	Public Charity	100 00	Available Upon Request
12/07/2014	ALASKA CONSERVATION FOUNDATION	Public Charity	100 00	Available Upon Request
12/07/2014	ALASKA WILDERNESS LEAGUE	Public Charity	100 00	Available Upon Request
12/07/2014	ALLEY CAT ALLIES	Public Charity	100 00	Available Upon Request
12/07/2014	AMERICAN BIRD CONSERVANCY	Public Charity	100 00	Available Upon Request
12/07/2014	AMERICAN RIVERS	Public Charity	100 00	Available Upon Request
12/07/2014	ANIMAL LEAGUE DEFENSE FUND	Public Charity	100 00	Available Upon Request
12/07/2014	THE ARCHAEOLOGICAL CONSERVANCY	Public Charity	500 00	Available Upon Request
12/07/2014	ASPCA	Public Charity	500 00	Available Upon Request
12/07/2014	AUDUBON SOCIETY	Public Charity	500 00	Available Upon Request
12/07/2014	BIDE-A-WEE	Public Charity	500 00	Available Upon Request
12/07/2014	BORN FREE	Public Charity	100 00	Available Upon Request
12/07/2014	CENTRAL PARK CONSERVANCY	Public Charity	100 00	Available Upon Request
12/07/2014	CLEARWATER INC	Public Charity	100 00	Available Upon Request

THE F. & J.S. FUND, INC.
Charitable Contributions - Qualifying Distributions
January 1, 2014 to December 31, 2014

DATE	DONEE	STATUS	AMOUNT	PURPOSE / NATURE OF CONTRIBUTION
12/07/2014	CONSERVATION LAW FOUNDATION	Public Charity	100 00	Available Upon Request
12/07/2014	CORNELL LAB OF ORNITHOLOGY	Public Charity	100 00	Available Upon Request
12/07/2014	ENVIRONMENTAL DEFENSE FUND	Public Charity	500 00	Available Upon Request
12/07/2014	EARTH JUSTICE	Public Charity	1,000 00	Available Upon Request
12/08/2014	FARM SANCTUARY	Public Charity	100 00	Available Upon Request
12/08/2014	FOOD BANK FOR NYC	Public Charity	100 00	Available Upon Request
12/08/2014	FRIENDS OF ANIMALS	Public Charity	100 00	Available Upon Request
12/08/2014	FRIENDS OF THE EARTH	Public Charity	100 00	Available Upon Request
12/08/2014	GALAPAGOS CONSERVANCY	Public Charity	100 00	Available Upon Request
12/08/2014	JANE GOODALL INSTITUTE	Public Charity	100 00	Available Upon Request
12/08/2014	GUIDING EYES FOR THE BLIND	Public Charity	500 00	Available Upon Request
12/08/2014	HUMANE SOCIETY OF THE U S	Public Charity	500 00	Available Upon Request
12/08/2014	KEEPERS OF THE WILD	Public Charity	100 00	Available Upon Request
12/08/2014	MARINE MAMMAL CENTER	Public Charity	100 00	Available Upon Request
12/08/2014	MAYORS ALLIANCE FOR NYC ANIMALS	Public Charity	500 00	Available Upon Request
12/08/2014	METROPOLITAN WATERFRONT ALLIANCE	Public Charity	100 00	Available Upon Request
12/08/2014	NATIONAL PARK FOUNDATION	Public Charity	100 00	Available Upon Request
12/08/2014	NATIONAL PARKS CONSERVATION ASSOCIATION	Public Charity	200 00	Available Upon Request
12/08/2014	NATIONAL TRUST FOR HISTORIC PRESERVATION	Public Charity	200 00	Available Upon Request
12/08/2014	NATIONAL WILDLIFE FEDERATION	Public Charity	100 00	Available Upon Request
12/08/2014	NATIONAL RESOURCES DEFENSE COUNCIL	Public Charity	500 00	Available Upon Request
12/08/2014	NATURE CONSERVANCY	Public Charity	100 00	Available Upon Request
12/08/2014	NEADS DOGS FOR DEAF AND DISABLED	Public Charity	100 00	Available Upon Request
12/08/2014	NEW YORK LANDMARKS CONSERVANCY	Public Charity	500 00	Available Upon Request
12/08/2014	NEW YORK RESTORATION PROJECT	Public Charity	100 00	Available Upon Request
12/08/2014	NORTH SHORE ANIMAL LEAGUE	Public Charity	100 00	Available Upon Request
12/08/2014	OCEAN CONSERVANCY	Public Charity	200 00	Available Upon Request
12/08/2014	PESTICIDE ACTION NETWORK	Public Charity	100 00	Available Upon Request
12/08/2014	PHYSICIANS COMMITTEE FOR SOCIAL RESPONSIBILITY	Public Charity	100 00	Available Upon Request
12/08/2014	RAINFOREST ALLIANCE	Public Charity	200 00	Available Upon Request
12/08/2014	SCENIC HUDSON	Public Charity	200 00	Available Upon Request
12/08/2014	RIVERKEEPER	Public Charity	100 00	Available Upon Request
12/08/2014	SOUTHERN UTAH WILDERNESS ALLIANCE	Public Charity	500 00	Available Upon Request
12/08/2014	STATEN ISLAND COUNCIL FOR ANIMAL WELFARE	Public Charity	100 00	Available Upon Request
12/08/2014	THE WILDERNESS SOCIETY	Public Charity	100 00	Available Upon Request
12/08/2014	WOODS HOLE OCEANOGRAPHIC INSTITUTE	Public Charity	500 00	Available Upon Request
12/08/2014	WORLD ANIMAL PROTECTION	Public Charity	100 00	Available Upon Request
12/08/2014	WORLD MONUMENTS FUND	Public Charity	500 00	Available Upon Request
12/08/2014	WORLD SOCIETY FOR THE PROTECTION OF ANIMALS	Public Charity	100 00	Available Upon Request
12/08/2014	WORLD WILDLIFE FUND	Public Charity	100 00	Available Upon Request
12/13/2014	INTERNATIONAL DOCUMENTARY ASSOCIATION	Public Charity	50,000 00	Available Upon Request
12/14/2014	WYNNE FRIENDS OF ANIMALS	Public Charity	100 00	Available Upon Request
12/14/2014	ACKERMAN INSTITUTE FOR THE FAMILY	Public Charity	500 00	Available Upon Request
12/14/2014	ACTION ON SMOKING AND HEALTH	Public Charity	200 00	Available Upon Request
12/14/2014	AMERICAN FRIENDS SERVICE COMMITTEE	Public Charity	100 00	Available Upon Request
12/14/2014	ALZHEIMER'S ASSOCIATION	Public Charity	100 00	Available Upon Request
12/14/2014	AMERICAN LUNG ASSOCIATION	Public Charity	100 00	Available Upon Request

THE F. & J.S. FUND, INC.
Charitable Contributions - Qualifying Distributions
January 1, 2014 to December 31, 2014

DATE	DONEE	STATUS	AMOUNT	PURPOSE / NATURE OF CONTRIBUTION
12/14/2014	AMERICARES	Public Charity	100 00	Available Upon Request
12/14/2014	AMNESTY INTERNATIONAL USA	Public Charity	100 00	Available Upon Request
12/14/2014	ARTHRITIS FOUNDATION	Public Charity	100 00	Available Upon Request
12/14/2014	BLUE CARD	Public Charity	100 00	Available Upon Request
12/14/2014	CARE	Public Charity	100 00	Available Upon Request
12/14/2014	CARTER CENTER	Public Charity	100 00	Available Upon Request
12/14/2014	CENTER FOR AUTO SAFETY	Public Charity	100 00	Available Upon Request
12/14/2014	CENTER FOR SCIENCE IN THE PUBLIC INTEREST	Public Charity	200 00	Available Upon Request
12/14/2014	CHILDREN'S AID SOCIETY	Public Charity	100 00	Available Upon Request
12/14/2014	CHILDREN'S STOREFRONT	Public Charity	200 00	Available Upon Request
12/14/2014	CITIZENS UNION FOUNDATION	Public Charity	500 00	Available Upon Request
12/14/2014	CITY HARVEST	Public Charity	100 00	Available Upon Request
12/14/2014	COALITION FOR THE HOMELESS	Public Charity	500 00	Available Upon Request
12/14/2014	COLONIAL WILLIAMSBURG FOUNDATION	Public Charity	100 00	Available Upon Request
12/14/2014	COMMUNITY SERVICE SOCIETY OF NY	Public Charity	100 00	Available Upon Request
12/14/2014	COMPASSION & CHOICES	Public Charity	500 00	Available Upon Request
12/14/2014	COURT APPOINTED SPECIAL ADVOCATES, INC	Public Charity	500 00	Available Upon Request
12/14/2014	CYSTIC FIBROSIS FOUNDATION	Public Charity	100 00	Available Upon Request
12/14/2014	EASTER SEALS	Public Charity	100 00	Available Upon Request
12/14/2014	ENGENDER HEALTH	Public Charity	100 00	Available Upon Request
12/14/2014	FEDERATION OF PROTESTANT WELFARE AGENCIES	Public Charity	100 00	Available Upon Request
12/14/2014	FORTUNE SOCIETY	Public Charity	100 00	Available Upon Request
12/14/2014	FOUNTAIN HOUSE	Public Charity	100 00	Available Upon Request
12/14/2014	FOUR FREEDOMS PARK CONSERVANCY	Public Charity	100 00	Available Upon Request
12/14/2014	FRESH AIR FUND	Public Charity	100 00	Available Upon Request
12/14/2014	ANDREW GLOVER YOUTH PROGRAM	Public Charity	500 00	Available Upon Request
12/14/2014	GODDARD RIVERSIDE COMMUNITY CENTER	Public Charity	200 00	Available Upon Request
12/14/2014	GAY MEN'S HEALTH CRISIS	Public Charity	100 00	Available Upon Request
12/14/2014	GREENWICH HOUSE	Public Charity	100 00	Available Upon Request
12/14/2014	GREENWICH VILLAGE SOCIETY FOR HISTORIC PRESERVATION	Public Charity	200 00	Available Upon Request
12/14/2014	GUTTMACHER INSTITUTE	Public Charity	200 00	Available Upon Request
12/14/2014	HABITAT FOR HUMANITY	Public Charity	100 00	Available Upon Request
12/14/2014	HENRY STREET SETTLEMENT	Public Charity	100 00	Available Upon Request
12/14/2014	FRIENDS OF THE HIGH LINE	Public Charity	100 00	Available Upon Request
12/14/2014	HOUSING & SOLUTIONS INC	Public Charity	100 00	Available Upon Request
12/14/2014	HUMAN RIGHTS FIRST	Public Charity	500 00	Available Upon Request
12/14/2014	AMERICAN INDIAN COLLEGE FUND	Public Charity	100 00	Available Upon Request
12/14/2014	NATURE AMERICAN RIGHTS FUND	Public Charity	100 00	Available Upon Request
12/14/2014	ST LABRE INDIAN SCHOOL	Public Charity	100 00	Available Upon Request
12/14/2014	INSIDE CLIMATE NEWS	Public Charity	500 00	Available Upon Request
12/14/2014	JEFFERSON MARKET GARDEN	Public Charity	200 00	Available Upon Request
12/14/2014	JALBCA	Public Charity	500 00	Available Upon Request
12/14/2014	AMERICANS FOR PEACE NOW	Public Charity	500 00	Available Upon Request
12/14/2014	JEWISH FOUNDATION FOR THE RIGHTEOUS	Public Charity	200 00	Available Upon Request
12/14/2014	TIKKUN	Public Charity	200 00	Available Upon Request
12/15/2014	UNITED JEWISH APPEAL	Public Charity	200 00	Available Upon Request
12/15/2014	HELEN KELLER INTERNATIONAL	Public Charity	100 00	Available Upon Request

THE F. & J.S. FUND, INC.
Charitable Contributions - Qualifying Distributions
January 1, 2014 to December 31, 2014

DATE	DONEE	STATUS	AMOUNT	PURPOSE / NATURE OF CONTRIBUTION
12/15/2014	LAMBDA LEGAL DEFENSE FUND	Public Charity	500 00	Available Upon Request
12/15/2014	LEARNING ALLY	Public Charity	100 00	Available Upon Request
12/15/2014	LEGAL INFORMATION FOR FAMILIES TODAY	Public Charity	100 00	Available Upon Request
12/15/2014	LEGAL MOMENTUM	Public Charity	500 00	Available Upon Request
12/15/2014	NS-LIJ LENOX HILL HOSPITAL	Public Charity	100 00	Available Upon Request
12/15/2014	MADD - MOTHERS AGAINST DRUNK DRIVING	Public Charity	100 00	Available Upon Request
12/15/2014	THE MAIN IDEA	Public Charity	100 00	Available Upon Request
12/15/2014	MUNICIPAL ART SOCIETY	Public Charity	500 00	Available Upon Request
12/15/2014	NATIONAL ASTHMA CENTER	Public Charity	100 00	Available Upon Request
12/15/2014	NATIONAL CENTER FOR LAW & ECONOMIC JUSTICE	Public Charity	500 00	Available Upon Request
12/15/2014	NATIONAL WOMEN'S HEALTH NETWORK	Public Charity	500 00	Available Upon Request
12/15/2014	NATIONAL WOMEN'S LAW CENTER	Public Charity	500 00	Available Upon Request
12/15/2014	NEIGHBORHOOD COALITION FOR SHELTER	Public Charity	200 00	Available Upon Request
12/15/2014	NY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Public Charity	100 00	Available Upon Request
12/15/2014	OMPRAKASH FOUNDATION	Public Charity	500 00	Available Upon Request
12/15/2014	OPUS 118	Public Charity	100 00	Available Upon Request
12/15/2014	NY WOMEN'S FOUNDATION	Public Charity	100 00	Available Upon Request
12/15/2014	OSBORNE ASSOCIATION	Public Charity	200 00	Available Upon Request
12/15/2014	PARTNERSHIP FOR THE HOMELESS	Public Charity	100 00	Available Upon Request
12/16/2014	PENCIL, INC	Public Charity	100 00	Available Upon Request
12/16/2014	PHYSICIANS FOR SOCIAL RESPONSIBILITY	Public Charity	100 00	Available Upon Request
12/16/2014	PUBLIC ART FUND	Public Charity	100 00	Available Upon Request
12/16/2014	SALVATION ARMY	Public Charity	100 00	Available Upon Request
12/16/2014	MARGARET SANGER PAPERS PROJECT - NYU	Public Charity	100 00	Available Upon Request
12/16/2014	SEXUALITY INFORMATION & EDUCATION COUNCIL OF THE UNITED STATES	Public Charity	100 00	Available Upon Request
12/16/2014	SOUTH END COMMUNITY HEALTH CENTER	Public Charity	100 00	Available Upon Request
12/16/2014	SOUTHERN POVERTY LAW CENTER	Public Charity	100 00	Available Upon Request
12/16/2014	TRICKLE UP	Public Charity	500 00	Available Upon Request
12/16/2014	UNION OF CONCERNED SCIENTISTS	Public Charity	500 00	Available Upon Request
12/16/2014	UNITED HOSPITAL FUND	Public Charity	100 00	Available Upon Request
12/16/2014	UNITED NEGRO COLLEGE FUND	Public Charity	100 00	Available Upon Request
12/16/2014	UNIVERSITY SETTLEMENT	Public Charity	500 00	Available Upon Request
12/16/2014	VISITING NEIGHBORS	Public Charity	100 00	Available Upon Request
12/16/2014	WASHINGTON SQUARE ASSOCIATION INC	Public Charity	500 00	Available Upon Request
12/16/2014	WOMEN'S PRISON ASSOCIATION	Public Charity	500 00	Available Upon Request
12/16/2014	WOMEN FOR WOMEN INTERNATIONAL	Public Charity	100 00	Available Upon Request
12/16/2014	XERCES SOCIETY	Public Charity	100 00	Available Upon Request
12/16/2014	MORGAN LIBRARY	Public Charity	100 00	Available Upon Request
12/16/2014	HAMPSHIRE COLLEGE	Public Charity	200 00	Available Upon Request
12/16/2014	NATIONAL ASSOCIATION OF WOMEN JUDGES	Public Charity	185 00	Available Upon Request
12/16/2014	RUBIN MUSEUM OF ART	Public Charity	100 00	Available Upon Request
12/16/2014	NEW YORK HALL OF SCIENCE	Public Charity	100 00	Available Upon Request
12/16/2014	METROPOLITAN MUSEUM OF ART	Public Charity	10,000 00	Available Upon Request
12/16/2014	AMERICAN MUSEUM OF NATURAL HISTORY	Public Charity	1,750 00	Available Upon Request
12/16/2014	WILDLIFE CONSERVATION SOCIETY	Public Charity	5,000 00	Available Upon Request
12/16/2014	NEW YORK PUBLIC LIBRARY	Public Charity	1,500 00	Available Upon Request
12/17/2014	WOMEN'S CITY CLUB	Public Charity	5,000 00	Available Upon Request

THE F. & J.S. FUND, INC.
Charitable Contributions - Qualifying Distributions
January 1, 2014 to December 31, 2014

DATE	DONEE	STATUS	AMOUNT	PURPOSE / NATURE OF CONTRIBUTION
12/17/2014	MUSEUM OF MODERN ART	Public Charity	100 00	Available Upon Request
12/17/2014	CENTER FOR REPRODUCTIVE RIGHTS	Public Charity	1,000 00	Available Upon Request
12/17/2014	SYMPHONY SPACE	Public Charity	1,000 00	Available Upon Request
12/17/2014	CUMMINGS VETERINARY FUND	Public Charity	1,000 00	Available Upon Request
12/17/2014	MONTEFIORE MEDICAL CENTER	Public Charity	25,000 00	Available Upon Request
12/17/2014	PUBLIC THEATER	Public Charity	2,000 00	Available Upon Request
12/17/2014	NY WOMEN'S BAR ASSOCIATION FOUNDATION	Public Charity	500 00	Available Upon Request
12/17/2014	CITY BAR JUSTICE CENTER	Public Charity	1,000 00	Available Upon Request
12/17/2014	HARVARD LAW SCHOOL	Public Charity	5,000 00	Available Upon Request
12/17/2014	GUGGENHEIM MUSEUM	Public Charity	100 00	Available Upon Request
12/17/2014	HER JUSTICE	Public Charity	500 00	Available Upon Request
12/17/2014	SWARTHMORE COLLEGE	Public Charity	25,000 00	Available Upon Request
12/17/2014	UNIVERSITY OF PENNSYLVANIA LAW SCHOOL	Public Charity	1,000 00	Available Upon Request
12/17/2014	CORRECTIONAL ASSOCIATION	Public Charity	25,000 00	Available Upon Request
12/17/2014	NY HISTORICAL SOCIETY	Public Charity	500 00	Available Upon Request
12/17/2014	NEW YORK PUBLIC RADIO	Public Charity	500 00	Available Upon Request
12/17/2014	WNET-THIRTEEN & WLIW 21	Public Charity	10,000 00	Available Upon Request
12/17/2014	PLANNED PARENTHOOD OF NYC	Public Charity	10,000 00	Available Upon Request
12/17/2014	CITIZENS COMMITTEE FOR CHILDREN	Public Charity	10,000 00	Available Upon Request
12/17/2014	MEMORIAL SLOAN-KETTERING CENTER	Public Charity	5,000 00	Available Upon Request
12/18/2014	INTERNATIONAL DOCUMENTARY ASSOCIATION	Public Charity	50,000 00	Available Upon Request
12/18/2014	FUND FOR MODERN COURTS	Public Charity	5,000 00	Available Upon Request
12/18/2014	LEGAL AID SOCIETY	Public Charity	10,000 00	Available Upon Request
12/18/2014	ALLIANCE FOR JUSTICE	Public Charity	10,000 00	Available Upon Request
12/18/2014	COLLEGE OF PHYSICIANS & SURGEONS	Public Charity	1,000 00	Available Upon Request
12/18/2014	COLUMBIA LAW SCHOOL	Public Charity	250,000 00	Available Upon Request
12/20/2014	SANCTUARY FOR FAMILIES	Public Charity	500 00	Available Upon Request
12/20/2014	ANIMAL MEDICAL CENTER	Public Charity	200 00	Available Upon Request
12/22/2014	ADIRONDACK COUNCIL	Public Charity	100 00	Available Upon Request
12/26/2014	GOD'S LOVE WE DELIVER	Public Charity	100 00	Available Upon Request
12/26/2014	OXFAM AMERICA	Public Charity	100 00	Available Upon Request
	<i>ADJUSTMENT FOR REVERSAL OF LOST/REPLACED CHECKS</i>			
12/31/2014	GREENPEACE FUND	Public Charity	(100 00)	Available Upon Request
12/31/2014	COMPASSION & CHOICES	Public Charity	(200 00)	Available Upon Request
12/31/2014	MS HOPE FOR A CURE	Public Charity	(100 00)	Available Upon Request
12/31/2014	ENVIRONMENTAL DEFENSE	Public Charity	(100 00)	Available Upon Request
12/31/2014	RUBIN MUSEUM OF ART	Public Charity	(100 00)	Available Upon Request
TOTAL CASH CONTRIBUTIONS TO FORM 990PF PAGE 1, LINE 25			<u>580,017 00</u>	