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Form **990-PF**

# Return of Private Foundation

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

OMB No 1545-0052

**2014**Department of the Treasury  
Internal Revenue Service

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▶ Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

Open to Public Inspection

For calendar year 2014 or tax year beginning

, and ending

Name of foundation <b>RODEF CHESED CHARITABLE FOUNDATION</b>		A Employer identification number <b>38-3713507</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>259 ARDMORE AVENUE</b>	Room/suite	B Telephone number (see instructions) <b>718-698-9030</b>
City or town, state or province, country, and ZIP or foreign postal code <b>STATEN ISLAND NY 10314</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ <b>123,791</b>	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
(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)	61,650			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	36	36	36	
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	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	61,686	36	36		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 1	500			
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att sch) STMT 2	60			
	24 Total operating and administrative expenses. Add lines 13 through 23	560	0	0	0
	25 Contributions, gifts, grants paid	59,115			59,115
26 Total expenses and disbursements. Add lines 24 and 25	59,675	0	0	59,115	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	2,011				
b Net investment income (if negative, enter -0-)		36			
c Adjusted net income (if negative, enter -0-)			36		

For Paperwork Reduction Act Notice, see instructions.

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**Part II. Balance Sheets**

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing	121,780	123,791	123,791
	<b>2</b> Savings and temporary cash investments			
	<b>3</b> Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	<b>4</b> Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	<b>5</b> Grants receivable			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶	0		
	<b>8</b> Inventories for sale or use			
	<b>9</b> Prepaid expenses and deferred charges			
	<b>10a</b> Investments – U S and state government obligations (attach schedule)			
	<b>b</b> Investments – corporate stock (attach schedule)			
	<b>c</b> Investments – corporate bonds (attach schedule)			
	<b>11</b> Investments – land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch) ▶			
	<b>12</b> Investments – mortgage loans			
	<b>13</b> Investments – other (attach schedule)			
	<b>14</b> Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch) ▶			
	<b>15</b> Other assets (describe ▶)			
	<b>16</b> <b>Total assets</b> (to be completed by all filers – see the instructions Also, see page 1, item I)	121,780	123,791	123,791
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses			
	<b>18</b> Grants payable			
	<b>19</b> Deferred revenue			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons			
	<b>21</b> Mortgages and other notes payable (attach schedule)			
	<b>22</b> Other liabilities (describe ▶)			
	<b>23</b> <b>Total liabilities</b> (add lines 17 through 22)	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> ▶ <input checked="" type="checkbox"/>			
	<b>24</b> Unrestricted	121,780	123,791	
	<b>25</b> Temporarily restricted			
	<b>26</b> Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> ▶ <input type="checkbox"/>			
	<b>27</b> Capital stock, trust principal, or current funds			
	<b>28</b> Paid-in or capital surplus, or land, bldg, and equipment fund			
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds			
	<b>30</b> <b>Total net assets or fund balances</b> (see instructions)	121,780	123,791	
	<b>31</b> <b>Total liabilities and net assets/fund balances</b> (see instructions)	121,780	123,791	

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

<b>1</b> 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)	<b>1</b>	121,780
<b>2</b> Enter amount from Part I, line 27a	<b>2</b>	2,011
<b>3</b> Other increases not included in line 2 (itemize) ▶	<b>3</b>	
<b>4</b> Add lines 1, 2, and 3	<b>4</b>	123,791
<b>5</b> Decreases not included in line 2 (itemize) ▶	<b>5</b>	
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	<b>6</b>	123,791

**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.)
<b>1a</b> N/A				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

  

(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)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

<b>2</b> Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>	<b>2</b>	
<b>3</b> 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		<b>3</b>	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

**1** Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2013	25,763	111,364	0.231340
2012	26,508	92,605	0.286248
2011	45,136	81,351	0.554830
2010	38,476	75,383	0.510407
2009	44,881	72,121	0.622301

  

<b>2</b> Total of line 1, column (d)	<b>2</b>	2.205126
<b>3</b> 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	<b>3</b>	0.441025
<b>4</b> Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	<b>4</b>	120,944
<b>5</b> Multiply line 4 by line 3	<b>5</b>	53,339
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	
<b>7</b> Add lines 5 and 6	<b>7</b>	53,339
<b>8</b> Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	<b>8</b>	59,115

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	<b>1</b>	
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>	0
<b>3</b>	Add lines 1 and 2	<b>3</b>	
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	0
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	0
<b>6</b>	Credits/Payments.		
<b>a</b>	2014 estimated tax payments and 2013 overpayment credited to 2014	<b>6a</b>	
<b>b</b>	Exempt foreign organizations – tax withheld at source	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter amount owed	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be <b>Credited to 2015 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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?		X
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? 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		X
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
<b>6</b> 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?	X	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> <b>NY</b>		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

**Part VII-A Statements Regarding Activities (continued)**

<b>11</b> 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)	<b>11</b>		<b>X</b>
<b>12</b> 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)	<b>12</b>		<b>X</b>
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	<b>13</b>	<b>X</b>	

**14** The books are in care of ► **SAUL FEDER** Telephone no ► **718-698-9030**  
**259 ARDMORE AVENUE**  
 Located at ► **STATEN ISLAND** NY ZIP+4 ► **10314**

**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**

<b>16</b> 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? See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1) If "Yes," enter the name of the foreign country ►	<b>16</b>	<b>Yes</b>	<b>No</b>
			<b>X</b>

**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
<b>1a</b> During the year did the foundation (either directly or indirectly) <div style="margin-left: 20px;">                     (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                 </div>			
<b>b</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	<b>1b</b>		
<b>c</b> 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?	<b>1c</b>		
<b>2</b> 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))			
<b>a</b> 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>2a</b>		
<b>b</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 )	<b>2b</b>		
<b>c</b> 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			
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<b>3a</b>		
<b>b</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 )	<b>3b</b>		
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>		<b>X</b>
<b>b</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?	<b>4b</b>		<b>X</b>

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

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

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

**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SAUL FEDER 259 ARDMORE AVENUE STATEN ISLAND NY 10314	DIRECTOR 0.00	0	0	0

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

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

**Total number of other employees paid over \$50,000** ▶ 0

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

**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
<b>1</b> N/A	
<b>2</b>	
<b>3</b>	
<b>4</b>	

**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
<b>1</b> N/A	
<b>2</b>	
All other program-related investments See instructions	
<b>3</b>	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">▶</span>	



**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	0
<b>b</b>	Average of monthly cash balances	<b>1b</b>	122,786
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	122,786
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	122,786
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	<b>4</b>	1,842
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	120,944
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	6,047

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	6,047
<b>2a</b>	Tax on investment income for 2014 from Part VI, line 5	<b>2a</b>	
<b>b</b>	Income tax for 2014 (This does not include the tax from Part VI)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	6,047
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	6,047
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	6,047

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
<b>a</b>	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	<b>1a</b>	59,115
<b>b</b>	Program-related investments – total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	59,115
<b>5</b>	<b>Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income.</b> Enter 1% of Part I, line 27b (see instructions)	<b>5</b>	0
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	59,115

**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
<b>1</b> Distributable amount for 2014 from Part XI, line 7				6,047
<b>2</b> Undistributed income, if any, as of the end of 2014				
<b>a</b> Enter amount for 2013 only				
<b>b</b> Total for prior years 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2014				
<b>a</b> From 2009	41,286			
<b>b</b> From 2010	34,709			
<b>c</b> From 2011	41,068			
<b>d</b> From 2012	21,879			
<b>e</b> From 2013	20,195			
<b>f</b> Total of lines 3a through e	159,137			
<b>4</b> Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 59,115				
<b>a</b> Applied to 2013, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required – see instructions)				
<b>c</b> Treated as distributions out of corpus (Election required – see instructions)				
<b>d</b> Applied to 2014 distributable amount				6,047
<b>e</b> Remaining amount distributed out of corpus	53,068			
<b>5</b> Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	212,205			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b				
<b>c</b> 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				
<b>d</b> Subtract line 6c from line 6b Taxable amount – see instructions				
<b>e</b> Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount – see instructions				
<b>f</b> Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0
<b>7</b> 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)				
<b>8</b> Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	41,286			
<b>9</b> Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	170,919			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2010	34,709			
<b>b</b> Excess from 2011	41,068			
<b>c</b> Excess from 2012	21,879			
<b>d</b> Excess from 2013	20,195			
<b>e</b> Excess from 2014	53,068			

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

<b>1a</b>	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>b</b>	Check box to indicate whether the foundation is a private operating foundation described in section	<input type="checkbox"/> 4942(j)(3) or	<input type="checkbox"/> 4942(j)(5)		
<b>2a</b>	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	<b>Tax year</b>	<b>Prior 3 years</b>		
		(a) 2014	(b) 2013	(c) 2012	(d) 2011
<b>b</b>	85% of line 2a				
<b>c</b>	Qualifying distributions from Part XII, line 4 for each year listed				
<b>d</b>	Amounts included in line 2c not used directly for active conduct of exempt activities				
<b>e</b>	Qualifying distributions made directly for active conduct of exempt activities				
	Subtract line 2d from line 2c				
<b>3</b>	Complete 3a, b, or c for the alternative test relied upon				
<b>a</b>	"Assets" alternative test – enter				
	(1) Value of all assets				
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
<b>b</b>	"Endowment" alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
<b>c</b>	"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 XV Supplementary Information** (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year – see instructions.)

<b>1</b>	<b>Information Regarding Foundation Managers:</b>
<b>a</b>	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))
	SAUL FEDER \$60,000
<b>b</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
	N/A
<b>2</b>	<b>Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:</b>
	Check here <input checked="" type="checkbox"/> 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
<b>a</b>	The name, address, and telephone number or e-mail address of the person to whom applications should be addressed
	N/A
<b>b</b>	The form in which applications should be submitted and information and materials they should include
	N/A
<b>c</b>	Any submission deadlines
	N/A
<b>d</b>	Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
	N/A

**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)				
<b>a</b> Paid during the year SEE ATTACHED SCHEDULE				59,115
<b>Total</b>			▶ <b>3a</b>	59,115
<b>b</b> Approved for future payment N/A				
<b>Total</b>			▶ <b>3b</b>	

Enter gross amounts unless otherwise indicated

(See worksheet in line 13 instructions to verify calculations )

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

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- a** Transfers from the reporting foundation to a noncharitable exempt organization of
- (1) Cash
  - (2) Other assets
- b** Other transactions
- (1) Sales of assets to a noncharitable exempt organization
  - (2) Purchases of assets from a noncharitable exempt organization
  - (3) Rental of facilities, equipment, or other assets
  - (4) Reimbursement arrangements
  - (5) Loans or loan guarantees
  - (6) Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

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

[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
N/A		

**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.

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

Signature of officer or trustee

Preparer's signature

Date \_\_\_\_\_

Check ☒ if self-employed

**Paid  
Preparer  
Use Only**

MILTON PFEIFFER

Firm's name ▶ MILTON PFEIFFER

Firm's address ▶ 22 NILES PLACE  
STATEN ISLAND, NY 10314-5026

PTIN	P01213947
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Firm's EIN ▶

Phone no 718-761-8908

ROD3507 RODEF CHESED CHARITABLE FOUNDATION  
**Federal Statements**

38-3713507

FYE: 12/31/2014

**Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
MILTON PFEIFFER	\$ 500	\$	\$	\$
TOTAL	\$ 500	\$ 0	\$ 0	\$ 0

**Statement 2 - Form 990-PF, Part I, Line 23 - Other Expenses**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES				
NYS DEPT OF LAW	60			
TOTAL	\$ 60	\$ 0	\$ 0	\$ 0

R0D3507 RODEF CHESED CHARITABLE FOUNDATION

38-3713507

**Federal Statements**

FYE: 12/31/2014

**Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000**

<u>Name of Manager</u>	<u>Amount</u>
SAUL FEDER	\$ <u>60,000</u>
TOTAL	\$ <u>60,000</u>



ROD3507 RODEF CHESED CHARITABLE FOUNDATION

38-3713507

# **Federal Statements**

FYE: 12/31/2014

## **Direct Public Support**

<u>Contributor</u>	<u>Cash Contribution</u>	<u>Noncash Contribution</u>
MR AND MRS SAUL FEDER.	60,000	
MRS. JUDY ROSNER	500	
MRS DEENA BERGER	750	
MR DAVID FEDER	400	
TOTAL	<u>61,650</u>	<u>0</u>

## **Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
HSBC BANK	\$ 36			14 NY	
TOTAL	<u>\$ 36</u>				

**THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION**

NYS REG. No.: 21-34-41

FED. I.D. No.: 38-3713507

**Schedule of 2014 Contributions from Foundation:**

(HSBC Checking Account #717727106)

Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
1/7/14	0974	Nachas Unlimited	None	Public Charity	Charitable works	180.00
1/18/14	0975	Yeshiva Ohr Yitzchak	None	Public Charity	Charitable works	1,000.00
1/20/14	0976	Congregation Shomrei Torah	None	Public Charity	Charitable works	450.00
1/20/14	0977	Congregation Agudas Shomre Hadas	None	Public Charity	Charitable works	500.00
1/20/14	0978	Mesivta Kesser Yisroel of Willowbrook	None	Public Charity	Charitable works	500.00
1/29/14	0979	Kollel Chabad	None	Public Charity	Charitable works	120.00
1/30/14	0980	Young Israel of Staten Island	None	Public Charity	Charitable works	100.00
2/12/14	0981	Yeshiva of Staten Island	None	Public Charity	Charitable works	200.00
2/20/14	0982	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	500.00
3/11/14	0983	Shlomzion	None	Public Charity	Charitable works	100.00
3/11/14	0984	National Council Synagogue Youth	None	Public Charity	Charitable works	250.00
3/11/14	0985	Rabbi Jacob Joseph School	None	Public Charity	Charitable works	600.00
3/11/14	0986	Nachas Unlimited	None	Public Charity	Charitable works	236.00
3/5/14	0987	Amit Children Beit Hayelet	None	Public Charity	Charitable works	100.00
3/10/14	0988	Yeshiva Noam Hatorah	None	Public Charity	Charitable works	50.00
3/15/14	0989	Mesifita Beth Shraga	None	Public Charity	Charitable works	5.00
3/15/14	0990	Mesivta Kesser Yisrael	None	Public Charity	Charitable works	100.00
3/20/14	0991	Young Israel of Staten Island	None	Public Charity	Charitable works	250.00
3/26/14	0992	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	1,800.00
3/26/14	0993	Emunat Yisrael	None	Public Charity	Charitable works	180.00
4/6/14	0994	Cong. Yaakov Lehrfeld	None	Public Charity	Charitable works	180.00
4/8/14	0995	Young Israel of Staten Island	None	Public Charity	Charitable works	720.00

# THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

NYS REG. No.: 21-34-41

FED. I.D. No.: 38-3713507

Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
4/8/14	0996	COJO of Staten Island	None	Public Charity	Charitable works	54.00
4/8/14	0997	Ohr Chodosh	None	Public Charity	Charitable works	100.00
4/8/14	0998	Kollel Nachlas Moshe	None	Public Charity	Charitable works	100.00
4/8/14	0999	Bikur Cholim of Staten Island	None	Public Charity	Charitable works	500.00
4/8/14	1000	Rabbi Jacob Joseph School	None	Public Charity	Charitable works	100.00
4/8/14	1001	United Jewish Appeal	None	Public Charity	Charitable works	100.00
4/22/14	1002	Barry Hochlorf Memorial Fund	None	Public Charity	Charitable works	360.00
4/22/14	1003	Rabbi Y. Ginsburg Synagogue	None	Public Charity	Charitable works	400.00
5/7/14	1004	Nachas Unlimited	None	Public Charity	Charitable works	165.00
5/6/14	1005	See below – <b>Not</b> added here	None			
5/8/14	1006	Deena Motechin Jacobs Gemilas Chesed fund	None	Public Charity	Charitable works	100.00
5/8/14	1007	Halacha & Contemporary Society	None	Public Charity	Charitable works	65.00
5/8/14	1008	See below – <b>Not</b> added here	None			
5/23/14	1009	American Friends of Genesis in Jerusalem	None	Public Charity	Charitable works	1,000.00
5/23/14	1010	Torah Studies Network	None	Public Charity	Charitable works	250.00
7/3/14	1011	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	500.00
7/7/14	1012	Mesivta Keter Yisrael	None	Public Charity	Charitable works	20,000.00
7/5/14	1013	Rabbi Jacob Joseph School	None	Public Charity	Charitable works	500.00
7/5/14	1014	P'Tach	None	Public Charity	Charitable works	36.00
7/5/14	1015	YISI – Adopt-A-Family	None	Public Charity	Charitable works	100.00
7/5/14	1016	Ohel	None	Public Charity	Charitable works	500.00
7/17/14	1017	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	250.00
7/22/14	1018	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	650.00
7/25/14	1019	Rabbi Jacob Joseph School	None	Public Charity	Charitable works	1,000.00

# THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

NYS REG. No.: 21-34-41

FED. I.D. No.: 38-3713507

Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
7/25/14	1020	Young Israel of Staten Island	None	Public Charity	Charitable works	1,900.00
7/30/14	1021	Yad Rochel Tomchei Shabbos	None	Public Charity	Charitable works	180.00
8/4/14	1022	Tomchei Shabbat	None	Public Charity	Charitable works	180.00
8/13/14	1023	Hatzolah of Catskills	None	Public Charity	Charitable works	500.00
8/13/14	1024	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	600.00
8/13/14	1025	One Israel Fund	None	Public Charity	Charitable works	400.00
8/14/14	1026	Congregation Ahavas Yisrael	None	Public Charity	Charitable works	100.00
8/25/14	1027	Young Israel of Staten Island Men's Club	None	Public Charity	Charitable works	100.00
8/31/14	1028	Bikur Cholim of Staten Island	None	Public Charity	Charitable works	500.00
8/31/14	1029	Yeshiva of Staten Island	None	Public Charity	Charitable works	100.00
9/8/14	1030	Great Grand Nachas & More	None	Public Charity	Charitable works	1,200.00
9/22/14	1031	Emunat Yisrael	None	Public Charity	Charitable works	200.00
9/22/14	1032	Nachas Unlimited	None	Public Charity	Charitable works	100.00
10/2/14	1033	Lubavitch International	None	Public Charity	Charitable works	100.00
10/2/14	1034	Collel Chabad	None	Public Charity	Charitable works	100.00
10/2/14	1035	Lev LaLev Girls Orphanage	None	Public Charity	Charitable works	150.00
10/2/14	1036	Neveh Zion	None	Public Charity	Charitable works	250.00
10/2/14	1037	Yeshiva Torah Vodeath	None	Public Charity	Charitable works	125.00
10/2/14	1038	Kolel Chibas Yerushalayim	None	Public Charity	Charitable works	100.00
10/14/14	1039	Hebrew Academy of Long Beach	None	Public Charity	Charitable works	225.00
10/14/14	1040	Shlomzion	None	Public Charity	Charitable works	3,600.00
10/20/14	1041	Young Israel of Staten Island	None	Public Charity	Charitable works	500.00
10/21/14	1042	Young Israel of Staten Island	None	Public Charity	Charitable works	250.00
10/26/14	1043	Hakshiva	None	Public Charity	Charitable works	100.00

# THE FEDER FAMILY RODEF CHESED CHARITABLE FOUNDATION

NYS REG. No.: 21-34-41

FED. I.D. No.: 38-3713507

Date	Check #	Recipient Name & Address	Relationship	Status	Purpose	Amount
10/26/14	1044	Young Israel of Deerfield Beach	None	Public Charity	Charitable works	150.00
10/26/14	1045	Shalom Torah Centers	None	Public Charity	Charitable works	18.00
11/13/14	1046	HAFTR	None	Public Charity	Charitable works	305.00
11/11/14	1047	Shlomzion	None	Public Charity	Charitable works	8,000.00
11/17/14	1048	Jewish Foundation School	None	Public Charity	Charitable works	500.00
11/17/14	1049	Bikur Cholim of Staten Island	None	Public Charity	Charitable works	1,800.00
12/4/14	1050	Chai Lifeline	Fund	Public Charity	Charitable works	100.00
12/4/14	1051	HASC	None	Public Charity	Charitable works	36.00
12/4/14	1052	Hatzolah of Staten Island	None	Public Charity	Charitable works	250.00
12/5/14	1053	Young Israel of Staten Island	None	Public Charity	Charitable works	60.00
12/7/14	1054	Yeshiva of North Jersey	None	Public Charity	Charitable works	600.00
	1055	VOID				
12/18/14	1056	Double Nachas and More	None*	Public Charity	Charitable works	350.00
12/24/14	1057	Nachas Unlimited	None	Public Charity	Charitable works	100.00
12/24/14	1058	Young Israel of Deerfield Beach	None	Public Charity	Charitable works	<u>400.00</u>
2014 Year End Charity Giving Total		Total Charity	None	Public Charities	Charitable works	<u>\$59,115.00</u>