Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ 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
BRYLAWSKI MEMORIAL TRUST

A Employer identification number
52-6864294

Number and street (or P O box number if mail is not delivered to street address)
11730 VALEROS COURT

Room/suite

B Telephone number (see instructions)
(561) 745-4196

City or town, state or province, country, and ZIP or foreign postal code
PALM BEACH GARDENS, FL 33418

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ 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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 137,632

J Accounting method ☑ Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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))*

	Line	Description	(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	3,936	3,936		
	4	Dividends and interest from securities	9,849	9,849		
	5a	Gross rents	10,518	10,518		
	b	Net rental income or (loss) 10,518				
	6a	Net gain or (loss) from sale of assets not on line 10	6,886			
	b	Gross sales price for all assets on line 6a 54,553				
	7	Capital gain net income (from Part IV, line 2)		6,886		
	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)	2,750	2,750		
	12	**Total.** Add lines 1 through 11	33,939	33,939		
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)	1,750	1,750		
	c	Other professional fees (attach schedule)	1,174	1,174		
	17	Interest	2,950	2,950		
	18	Taxes (attach schedule) (see instructions)	35	35		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	442	442		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	6,351	6,351		0
	25	Contributions, gifts, grants paid	71			71
	26	**Total expenses and disbursements.** Add lines 24 and 25	6,422	6,351		71
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	27,517			
	b	**Net investment income** (if negative, enter -0-)		27,588		
	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	43	21,145	21,145
	2	Savings and temporary cash investments	8,862	10,866	10,866
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	72,474	78,202	105,621
	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)	411,628	410,311	
	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)	493,007	520,524	137,632
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	493,007	520,524	
	30	**Total net assets or fund balances** (see instructions)	493,007	520,524	
	31	**Total liabilities and net assets/fund balances** (see instructions)	493,007	520,524	

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	493,007
2	Enter amount from Part I, line 27a	2	27,517
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	520,524
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	520,524

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 NEUBERGER BERMAN CAPITA	P	2014-01-01	2014-12-31
b	SEE ATTACHED NEUBERGER BERMAN CAPITA	P	2013-12-30	2014-12-31
c	FROM SCHEDULE K-1 VORNADO REALTY	P	2014-01-01	2014-12-31
d	FROM SCHEDULE K-1 VORNADO REALTY	P	2013-12-30	2014-12-31
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	25,871		28,138	-2,267
b	28,470		19,529	8,941
c	20			20
d	146			146
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				-2,267
b				8,941
c				20
d				146
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	6,886
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	1,173	299,743	0 003913
2012	9,769	301,221	0 032431
2011	16,850	293,744	0 057363
2010	10,825	277,334	0 039032
2009	98,407	423,660	0 232278

2	**Total** of line 1, column (d).	2	0 365017
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 073003
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	213,162
5	Multiply line 4 by line 3.	5	15,561
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	276
7	Add lines 5 and 6.	7	15,837
8	Enter qualifying distributions from Part XII, line 4.	8	71

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	552
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	552
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	552
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — 6a		
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	
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached	8	13
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	565
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**

			Yes	No
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		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*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.*			
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? *If "Yes," attach a detailed description of the activities.*	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? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	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? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶FL			
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*	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)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	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 ▶E FULTON BRYLAWSKI Telephone no ▶(561) 745-4196 Located at ▶18149 SE RIDGEVIEW DRIVE TEQUESTA FL ZIP+4 ▶33469			
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		
			Yes	No
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		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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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? ☐ **Yes** ☑ **No** If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ **Yes** ☑ **No**			
b	If "Yes," did it have excess business holdings in 2014 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	5b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
E FULTON BRYLAWSKI 11730 VALEROS COURT PALM BEACH GARDENS, FL 33418	PRESIDENT 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 ▶	

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
1 SCHEDULE K-1 VORNADO REALTY LP - MISCELLANEOUS DONATIONS	
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 N/A	
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	103,725
b	Average of monthly cash balances	1b	9,892
c	Fair market value of all other assets (see instructions)	1c	102,791
d	**Total** (add lines 1a, b, and c)	1d	216,408
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	216,408
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	3,246
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	213,162
6	**Minimum investment return.** Enter 5% of line 5	6	10,658

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	10,658
2a	Tax on investment income for 2014 from Part VI, line 5	2a	552		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	552
3	Distributable amount before adjustments Subtract line 2c from line 1			3	10,106
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	10,106
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	10,106

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	71
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	71
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	71

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					10,106
2 Undistributed income, if any, as of the end of 2014					
a Enter amount for 2013 only.					
b Total for prior years 20___ , 20___ , 20___					
3 Excess distributions carryover, if any, to 2014					
a From 2009.	29,003				
b From 2010.					
c From 2011.	2,643				
d From 2012.					
e From 2013.					
f **Total** of lines 3a through e.		31,646			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 71					
a Applied to 2013, but not more than line 2a					
b Applied to undistributed income of prior years (Election required—see instructions).					
c Treated as distributions out of corpus (Election required—see instructions).					
d Applied to 2014 distributable amount.					71
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).)*		10,035			10,035
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		21,611			
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					0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)					
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .		18,968			
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a		2,643			
10 Analysis of line 9					
a Excess from 2010. . . .					
b Excess from 2011. . . .	2,643				
c Excess from 2012. . . .					
d Excess from 2013. . . .					
e Excess from 2014. . . .					

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 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)

	Tax year	Prior 3 years			
	(a) 2014	**(b)** 2013	**(c)** 2012	**(d)** 2011	**(e) Total**
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

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

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

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

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

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

E FULTON BRYLAWSKI
11730 VALEROS CT
PALM BEACH GARDENS, FL 33418
(802) 579-0016

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SCHEDULE K-1 VORNADO REALTY LP 210 ROUTE 4 EAST PARAMUS,NJ 07652	INVESTMENT		CARITABLE DONATIONS	71
Total . . . . ▶ 3a				71
b *Approved for future payment*				
Total . . . . ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	3,936	
4 Dividends and interest from securities			14	9,849	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property			16	10,518	
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			14	6,886	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a FROM SCH K-1 ORDINARY INC			14	1,602	
b FROM SCH K-1 OTHER INCOME			14	111	
c FROM SCH K-1 SEC 1231 GAIN			14	337	
d EXXON CLASS ACTION SETTLEMENT			14	700	
e					
12 Subtotal Add columns (b), (d), and (e)				33,939	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 33,939

(See worksheet in line 13 instructions to verify calculations)

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

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

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

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

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

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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

****** | 2015-11-04 | ******

Signature of officer or trustee | 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	Preparer's Signature	Date	Check if self-employed ▶☐	PTIN
KARYL H NEAL		2015-11-16		P00185261

Firm's name ▶ MOORE ELLRICH AND NEAL PA

Firm's EIN ▶ 59-2409211

Firm's address ▶ 11025 RCA CENTER DRIVE STE 401 PALM BEACH GARDENS, FL 33410

Phone no (561)624-0355

TY 2014 Accounting Fees Schedule

Name: BRYLAWSKI MEMORIAL TRUST

EIN: 52-6864294

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION FEES	1,750	1,750		

TY 2014 Investments Corporate Stock Schedule

Name: BRYLAWSKI MEMORIAL TRUST

EIN: 52-6864294

Name of Stock	End of Year Book Value	End of Year Fair Market Value
NEUBERGER BERMAN	78,202	105,621

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491320029935

TY 2014 Investments - Other Schedule

Name: BRYLAWSKI MEMORIAL TRUST

EIN: 52-6864294

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
INVESTMENT IN VORNADO REALTY LP	AT COST	410,311	

TY 2014 Other Expenses Schedule

Name: BRYLAWSKI MEMORIAL TRUST

EIN: 52-6864294

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
FROM SCH K-1 VORNADO REALTY				
OTHER PORTFOLIO DEDUCTIONS	409	409		
OFFICE EXPENSES	33	33		

TY 2014 Other Income Schedule

Name: BRYLAWSKI MEMORIAL TRUST

EIN: 52-6864294

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
FROM SCH K-1 ORDINARY INC	1,602	1,602	
FROM SCH K-1 OTHER INCOME	111	111	
FROM SCH K-1 SEC 1231 GAIN	337	337	
EXXON CLASS ACTION SETTLEMENT	700	700	

TY 2014 Other Professional Fees Schedule

Name: BRYLAWSKI MEMORIAL TRUST

EIN: 52-6864294

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	1,174	1,174		

TY 2014 Taxes Schedule

Name: BRYLAWSKI MEMORIAL TRUST

EIN: 52-6864294

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES WITHHELD	35	35		

NEUBERGER BERMAN LLC
OH4-RM00
P O BOX 183211
COLUMBUS, OH 43218
FOR UNDELIVERABLE MAIL ONLY

Telephone Number. (212) 476-5505

Account No.	537-13088
Account Name	BRYLAWSKI MEMORIAL TRUST
Recipient's Identification Number	52-6864294
Account Executive No	345
CORRECTED.	*03/28/15*

NEUBERGER | BERMAN

2014 SUPPLEMENTAL GAIN/(LOSS) INFORMATION

Total Cost, Realized Gain/ (Loss), and holding period information may not reflect all adjustments necessary for tax reporting purposes. Taxpayers should verify such information against their own records when calculating reportable gain or (loss) resulting from a sale, redemption, or exchange. JPMCC does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information taxpayers may be required to report to federal, state or other taxing authorities. JPMCC makes no warranties with respect to, and specifically disclaims any liability arising out of a customer's use of, or any tax position taken in reliance upon, such information. Unless otherwise noted, JPMCC determines cost basis at the time of sale based on the average cost method for regulated investment companies such as open-end mutual funds and based on the first-in, first-out (FIFO) method for all other securities. Proceeds information excludes accrued income.

Supplemental Gain/(Loss) Totals Summary

	Proceeds	Cost	REALIZED GAIN/(LOSS)
Total Short-Term Gain/(Loss) from Transactions Not Reported to IRS	25,870 67	28,137 80	(2,267.13)

	Proceeds	Cost	REALIZED GAIN/(LOSS)
Total Long-Term Gain/(Loss) from Transactions Not Reported to IRS	28,470.01	19,529 24	8,940.77

If you are required to file a return, a negligence penalty or other sanctions may be imposed on you if this income is taxable and the IRS determines that it has not been reported

NEUBERGER BERMAN LLC OH4-RM00 P O BOX 183211 COLUMBUS, OH 43218 FOR UNDELIVERABLE MAIL ONLY	Account No	537-13088
	Account Name	BRYLAWSKI MEMORIAL TRUST
	Recipient's Identification Number	52-6864294
	Account Executive No	345
Telephone Number: (212) 476-5505	CORRECTED.	03/28/15

NEUBERGER | BERMAN

Short-Term Gain/(Loss) from Transactions not Reported to IRS

06/04/14	H	08/29/13	C R BARD INC	BCR 067383109	2.00000	292 44	231 10	61.34
06/03/14	H	08/29/13	C R BARD INC	BCR 067383109	8 00000	1,169 19	924 40	244 79
03/17/14	H	05/14/13	EXPRESS SCRIPTS HOLDING COMPANY	ESRX 30219G108	20.00000	1,534.49	1,231.97	302.52
10/21/14	H	12/19/13	GOOGLE INC CL A	GOOGL 38259P508	2 00000	1,068 12	1,090 98 T	(22 86)
02/19/14	H	11/13/13	GENERAL MOTORS COMPANY	GM 37045V100	80 00000	2,915 34	3,069 96	(154 62)
01/23/14	H	01/16/14	***GASLOG LTD	GLOG G37585109	35.00000	703 50	551 25	152.25
01/28/14	H	01/16/14	***GASLOG LTD	GLOG G37585109	40.00000	839 97	630 00	209.97
12/08/14	H	01/15/14	IHS INC CL A	IHS 451734107	5.00000	608 28	585 78	22.50
12/08/14	H	01/08/14	IHS INC CL A	IHS 451734107	10 00000	1,216 56	1,218.84	(2 28)
10/31/14	H	06/02/14	IAC / INTERACTIVECORP	IACI 44919P508	50.00000	3,384 05	3,320.61	63.44
10/03/14	H	06/25/14	INTUIT INC	INTU 461202103	15.00000	1,278 51	1,214.27	64.24
10/03/14	H	01/07/14	INTUIT INC	INTU 461202103	20.00000	1,704 69	1,539.85	164.84
05/05/14	H	10/03/13	JPMORGAN CHASE & CO	JPM 46625H100	20 00000	1,083.34	1,036.49	46.85

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NEUBERGER BERMAN LLC OH4-RM00 P O BOX 183211 COLUMBUS, OH 43218 FOR UNDELIVERABLE MAIL ONLY	Account No	537-13088
	Account Name	BRYLAWSKI MEMORIAL TRUST
	Recipient's Identification Number	52-6864294
	Account Executive No	345
Telephone Number: (212) 476-5505	CORRECTED.	03/28/15

NEUBERGER | BERMAN

2014 Supplemental Gain/(Loss) Information (Continued)

Short-Term Gain/(Loss) from Transactions not Reported to IRS

05/02/14	H	10/03/13	JPMORGAN CHASE & CO	JPM 46625H100	40.00000	2,228.49	2,072.99	155 50
12/02/14	H	07/14/14	LAREDO PETROLEUM INC	LPI 516806106	125 00000	1,199 30	3,599 04	(2,399 74)
12/12/14	H	03/17/14	QEP RESOURCES INC	QEP 74733V100	60 00000	1,177 21	1,706 54	(529 33)
05/02/14	H	02/03/14	STARWOOD WAYPOINT RESIDENTIAL TRUST	SWAY 85571W109	25 00000	678 96	721 00 T	(42 04)
12/17/14	H	01/16/14	TRIBUNE MEDIA COMPANY CL A	TRCO 896047503	45 00000	2,570 87	3,184 08 T	(613 21)
08/19/14	H	01/16/14	TRIBUNE PUBLISHING COMPANY COM	TPUB 896082104	1.00000	19.92	18.97	0.95
08/20/14	H	01/16/14	TRIBUNE PUBLISHING COMPANY COM	TPUB 896082104	1.00000	19 64	18.97	0 67
08/22/14	H	01/16/14	TRIBUNE PUBLISHING COMPANY COM	TPUB 896082104	2.00000	39 71	37.94	1.77
09/08/14	H	01/16/14	TRIBUNE PUBLISHING COMPANY COM	TPUB 896082104	2.00000	39.71	37.93	1.78
08/21/14	H	01/16/14	TRIBUNE PUBLISHING COMPANY COM	TPUB 896082104	5 00000	98 38	94 84	3 54
			23 ITEMS - Total Short-Term Not Reported Transactions Gain/(Loss)			**25,870.67**	**28,137.80**	**(2,267.13)**

If you are required to file a return, a negligence penalty or other sanctions may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

NEUBERGER BERMAN LLC OH4-RM00 P O BOX 183211 COLUMBUS, OH 43218 FOR UNDELIVERABLE MAIL ONLY	Account No	537-13088
	Account Name	BRYLAWSKI MEMORIAL TRUST
	Recipient's Identification Number	52-6864294
	Account Executive No	345
Telephone Number: (212) 476-5505	*CORRECTED:*	*03/28/15*

NEUBERGER | BERMAN

2014 Supplemental Gain/(Loss) Information

Long-Term Gain/(Loss) from Transactions not Reported to IRS

12/10/14	**H**	05/06/13	AMAZON COM INC	AMZN 023135106	4.00000	1,225 58	1,027 87	197 71
12/10/14	**H**	03/19/13	AMAZON COM INC	AMZN 023135106	6 00000	1,838 37	1,540 33	298 04
12/09/14	**H**	11/08/10	BLACKROCK INC	BLK 09247X101	5 00000	1,809 16	815 00	994 16
12/09/14	**H**	12/14/10	BLACKROCK INC	BLK 09247X101	5 00000	1,809 16	917 92	891 24
03/04/14	**H**	07/06/12	BOEING CO	BA 097023105	5 00000	651 32	366 30	285 02
07/30/14	**H**	10/24/12	BOEING CO	BA 097023105	20.00000	2,446.72	1,463.77	982.95
12/16/14	**H**	09/07/12	CALPINE CORPORATION	CPN 131347304	40.00000	814 18	704 40	109 78
12/16/14	**H**	02/12/13	CALPINE CORPORATION	CPN 131347304	50.00000	1,017.72	997.09	20 63
12/16/14	**H**	09/06/12	CALPINE CORPORATION	CPN 131347304	85.00000	1,730 13	1,530.00	200.13
05/05/14	**H**	03/12/12	EBAY INC	EBAY 278642103	40.00000	2,082 26	1,442 92	639 34
03/06/14	**H**	11/24/06	ENBRIDGE ENERGY MANAGEMENT LLC SHS UNITS REPSTG LTD LIABILITY COMPANY INTERESTS	EEQ 29250X103	16 00000	437 61	243 01 T	194.60
07/18/14	**H**	01/17/13	EXPRESS SCRIPTS HOLDING COMPANY	ESRX 30219G108	6 00000	395 07	331.01	64 06

If you are required to file a return, a negligence penalty or other sanctions may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

NEUBERGER BERMAN LLC
OH4-RM00
P O BOX 183211
COLUMBUS, OH 43218
FOR UNDELIVERABLE MAIL ONLY

Telephone Number. (212) 476-5505

Account No. 537-13088
Account Name BRYLAWSKI MEMORIAL TRUST
Recipient's Identification Number 52-6864294

Account Executive No 345

CORRECTED. *03/28/15*

NEUBERGER | BERMAN

2014 Supplemental Gain/(Loss) Information (Continued)

Long-Term Gain/(Loss) from Transactions not Reported to IRS

07/17/14	H	05/14/13	EXPRESS SCRIPTS HOLDING COMPANY	ESRX 30219G108	10.00000	658.36	615 99	42 37
07/17/14	H	01/17/13	EXPRESS SCRIPTS HOLDING COMPANY	ESRX 30219G108	29.00000	1,909 24	1,599 89	309 35
10/21/14	H	05/15/13	GOOGLE INC CL A	GOOGL 38259P508	1 00000	534 06	453 03 T	81 03
06/04/14	H	02/15/13	PIONEER NATURAL RESOURCES COMPANY	PXD 723787107	3 00000	642 46	384 00	258 46
07/07/14	H	04/01/13	PIONEER NATURAL RESOURCES COMPANY	PXD 723787107	5.00000	1,121 00	616 26	504 74
06/04/14	H	02/15/13	PIONEER NATURAL RESOURCES COMPANY	PXD 723787107	8.00000	1,713.24	1,039.49	673.75
07/07/14	H	02/15/13	PIONEER NATURAL RESOURCES COMPANY	PXD 723787107	9 00000	2,017 81	1,152 00	865 81
05/05/14	H	01/27/12	UNION PACIFIC CORP	UNP 907818108	3.00000	564 07	344.02	220 05
01/02/14	H	01/27/12	UNION PACIFIC CORP	UNP 907818108	7 00000	1,172.25	802.70	369.55
05/05/14	H	02/08/12	UNION PACIFIC CORP	UNP 907818108	10 00000	1,880 24	1,142 24	738 00
			22 ITEMS - Total Long-Term Not Reported Transactions Gain/(Loss)			**28,470.01**	**19,529.24**	**8,940.77**

If you are required to file a return, a negligence penalty or other sanctions may be imposed on you if this income is taxable and the IRS determines that it has not been reported

NEUBERGER BERMAN LLC OH4-RM00 P O BOX 183211 COLUMBUS, OH 43218 FOR UNDELIVERABLE MAIL ONLY	Account No	537-13088	NEUBERGER BERMAN
	Account Name	BRYLAWSKI MEMORIAL TRUST	
	Recipient's Identification Number	52-6864294	
	Account Executive No	345	
Telephone Number (212) 476-5505	*CORRECTED.*	*03/28/15*	

FOOTNOTES

A - Position carried at Average Cost

T - Cost Basis information is based on information you, your advisor or third parties have supplied and it has been included on your statement for informational purposes only. JPMCC has not attempted to validate information and disclaims all warranties of any kind related to this information, either express or implied, including, without limitation, any implied warranties of accuracy, completeness and fitness for a particular purpose.

E - Adjusted for option exercise or assignment

DISPOSAL METHODS

Blank - FIFO (First In First Out),**L** - LIFO (Last In First Out),**S** - Specific Match (Versus Purchase Method),**H** - High Cost Method,**C** - Low Cost Method,**X** - High Cost Long-Term

If you are required to file a return, a negligence penalty or other sanctions may be imposed on you if this income is taxable and the IRS determines that it has not been reported.