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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning

, and ending

Name of foundation ROGER B. SMITH FAMILY CHARITABLE TRUST		A Employer identification number 58-6331843
Number and street (or P.O. box number if mail is not delivered to street address) 3560 AMBASSADOR DRIVE	Room/suite	B Telephone number 561-383-8407
City or town, state or province, country, and ZIP or foreign postal code WELLINGTON, FL 33414		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <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 type="checkbox"/> Section 501(c)(3) exempt private foundation <input checked="" 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) \$ 1,483,944.	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 Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(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			N/A		
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
	3 Interest on savings and temporary cash investments					
	4 Dividends and interest from securities	69,490.	65,330.		STATEMENT 1	
	5a Gross rents					
	b Net rental income or (loss)					
	6a Net gain or (loss) from sale of assets not on line 10	243,616.				
	b Gross sales price for all assets on line 6a	593,251.				
	7 Capital gain net income (from Part IV, line 2)		243,616.			
	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)						
11 Other income						
12 Total. Add lines 1 through 11	313,106.	308,946.				
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.	
	14 Other employee salaries and wages					
	15 Pension plans, employee benefits					
	16a Legal fees					
	b Accounting fees	STMT 2	4,488.	2,244.		0.
	c Other professional fees					
	17 Interest					
	18 Taxes	STMT 3	2,944.	0.		0.
	19 Depreciation and depletion					
	20 Occupancy					
	21 Travel, conferences, and meetings					
	22 Printing and publications					
	23 Other expenses					
	24 Total operating and administrative expenses. Add lines 13 through 23		7,432.	2,244.		0.
	25 Contributions, gifts, grants paid		115,558.			115,558.
26 Total expenses and disbursements. Add lines 24 and 25		122,990.	2,244.		115,558.	
27 Subtract line 26 from line 12:						
a Excess of revenue over expenses and disbursements		190,116.				
b Net investment income (if negative, enter -0-)			306,702.			
c Adjusted net income (if negative, enter -0-)				N/A		

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LHA 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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	137,645.	148,049.	148,049.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock STMT 4	953,262.	1,079,127.	1,091,220.
	c Investments - corporate bonds STMT 5	345,916.	394,224.	244,675.
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment; basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,436,823.	1,621,400.	1,483,944.	
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			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	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 ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	1,436,823.	1,621,400.		
30 Total net assets or fund balances	1,436,823.	1,621,400.		
31 Total liabilities and net assets/fund balances	1,436,823.	1,621,400.		

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	1,436,823.
2 Enter amount from Part I, line 27a	2	190,116.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,626,939.
5 Decreases not included in line 2 (itemize) ▶ COST ADJUSTMENTS	5	5,539.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,621,400.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a PUBLICLY TRADED SECURITIES		P		
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a 593,251.		349,635.	243,616.	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a			243,616.	
b				
c				
d				
e				
2 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>		243,616.
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). If (loss), enter -0- in Part I, line 8		<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>		N/A

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	57,500.	1,282,338.	.044840
2012	63,150.	1,055,719.	.059817
2011	25,750.	869,677.	.029609
2010	72,761.	770,315.	.094456
2009	78,162.	834,024.	.093717
2 Total of line 1, column (d)			.322439
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			.064488
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			1,376,171.
5 Multiply line 4 by line 3			88,747.
6 Enter 1% of net investment income (1% of Part I, line 27b)			3,067.
7 Add lines 5 and 6			91,814.
8 Enter qualifying distributions from Part XII, line 4			115,558.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.
See the Part VI instructions.

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

1a. 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. 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		1	3,067.
c. All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2. Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3. Add lines 1 and 2		3	3,067.
4. Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5. Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	3,067.
6. Credits/Payments:			
a. 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	2,120.	
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	2,120.	
8. Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9. Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	947.	
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 <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>	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?		X
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
c. Did the foundation file Form 1120-POL for this year?		X
d. Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.		
e. Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
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.		X
3. Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a. Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b. If "Yes," has it filed a tax return on Form 990-T for this year?		
5. Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
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?	X	
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	X	
8a. Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> GA, 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	X	
9. Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10. Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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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		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► ROGER B. SMITH Telephone no. ► 561-383-8407 Located at ► 3560 AMBASSADOR DRIVE, WELLINGTON, FL ZIP+4 ► 33414			
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 N/A			
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? 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 ►	16	Yes	No
				X

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?	<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	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► N/A	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	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. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b	X

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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)?

N/A

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?

N/A

☐ 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

X

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?

N/A

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.

(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
ROGER B. SMITH 3630 JAPPELOUP LANE WELLINGTON, FL 33414	TRUSTEE 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,258,390.
b	Average of monthly cash balances	1b	138,738.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,397,128.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,397,128.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,957.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,376,171.
6	Minimum investment return. Enter 5% of line 5	6	68,809.

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	68,809.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	3,067.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,067.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	65,742.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	65,742.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	65,742.

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	115,558.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	115,558.
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	5	3,067.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	112,491.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				65,742.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	37,387.			
b From 2010	34,823.			
c From 2011				
d From 2012	11,627.			
e From 2013				
f Total of lines 3a through e	83,837.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$	115,558.			
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2014 distributable amount				65,742.
e Remaining amount distributed out of corpus	49,816.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	133,653.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	37,387.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	96,266.			
10 Analysis of line 9:				
a Excess from 2010	34,823.			
b Excess from 2011				
c Excess from 2012	11,627.			
d Excess from 2013				
e Excess from 2014	49,816.			

N/A

- ▶

☐ 4942(i)(3) or ☐ 4942(i)(5)

- [illegible]

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
CROHN'S & COLITIS FOUNDATION 386 PARK AVE SOUTH, 17TH FLOOR NEW YORK, NY 10016	NONE	PUBLIC CHARITY	UNRESTRICTED	2,500.
FIDELITY CHARITABLE TRUST P.O. BOX 770001 CINCINNATI, OH 45277	NONE	PUBLIC CHARITY	UNRESTRICTED	50,000.
GRANDMA'S PLACE, INC 184 SPARROW DRIVE ROYAL PALM BEACH, FL 33411	NONE	PUBLIC CHARITY	UNRESTRICTED	10,000.
INTERNATIONAL YACHT RESTORATION SCHOOL 449 THAMES STREET NEWPORT, RI 02840	NONE	PUBLIC CHARITY	UNRESTRICTED	10,000.
JR POSSE YOUTH EQUESTRIAN PROGRAM 453 W. CALDWELL STREET COMPTON, CA 90220	NONE	PUBLIC CHARITY	UNRESTRICTED	2,400.
Total			SEE CONTINUATION SHEET(S)	115,558.
b Approved for future payment				
NONE				
Total				0.

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) | X |
| | (2) Other assets | 1a(2) | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | X |
| | (4) Reimbursement arrangements | 1b(4) | X |
| | (5) Loans or loan guarantees | 1b(5) | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[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, this is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

13/2/2015
Date

TRUSTEE
Title

May the IRS discuss this return with the preparer shown below (see instr. 12)

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/type preparer's name

Preparer's signature

Date

Check ☐
self- employed

PTIN

SCOTT F BERGER, CPASCOTT F BERGER, C

02/23/15

P00082698

Firm's name ► **KAUFMAN, ROSSIN & CO., P.A.**

Firm's EIN ► 59-1818353

Firm's address ► ONE TOWN CENTER ROAD, SUITE 400
BOCA RATON, FL 33486

Phone no. **561-394-5100**

3 Grants and Contributions Paid During the Year (Continuation)**Total from continuation sheets**

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
JP MORGAN - DIVIDENDS	40,891.	0.	40,891.	40,891.	
JP MORGAN - INTEREST	24,439.	0.	24,439.	24,439.	
JP MORGAN - NONDIVIDEND DIST	4,160.	0.	4,160.	0.	
TO PART I, LINE 4	69,490.	0.	69,490.	65,330.	

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	4,488.	2,244.		0.
TO FORM 990-PF, PG 1, LN 16B	4,488.	2,244.		0.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PAYMENTS	2,944.	0.		0.
TO FORM 990-PF, PG 1, LN 18	2,944.	0.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	4
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
EQUITIES	1,079,127.	1,091,220.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,079,127.	1,091,220.	

FORM 990-PF	CORPORATE BONDS	STATEMENT	5
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
CORPORATE BONDS	394,224.	244,675.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	394,224.	244,675.	

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PRIVILEGED ACCESS PLATINUM ACCOUNT

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STATEMENT PERIOD
November 29 - December 31, 2014

Your Portfolio Holdings

The total cost basis for each security position and the unrealized gain/loss are provided solely for your convenience and may not be used for tax purposes or otherwise relied upon. If you have questions related to tax consequences, please consult your tax advisor. Unrealized gain/loss total reflects only those positions for which a cost basis is available or has been provided to J.P. Morgan Clearing Corp. ("JPMCC"). Unless the tax basis provided relates to a position purchased on the books of JPMCC, JPMCC has not and cannot validate the basis provided. Information on this statement related to cost and gain/loss calculations does not include adjustments for wash sales that may have occurred on the last business day of this statement period. These wash sale adjustments, if any, will be reflected on your next statement.

ACCOUNT NUMBER
848-01293 103
LAST STATEMENT
November 28, 2014

CASH & MONEY MARKET FUNDS

DESCRIPTION	TYPE	QUANTITY	PRICE	MARKET VALUE	COST	UNREALIZED GAIN/LOSS
JPMORGAN TR I PRIME MONEY MKT FD RESV CL SECURITY SYMBOL IS JRVXX SECURITY NUM A000CB2	CASH	148,049.07	1.00	148,049	148,049	
				\$148,049	\$148,049	\$0

EQUITIES

Equities & Options

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)
COSTAR GROUP INC SYMBOL CSGP	CASH	11/24/14 C	500	183.63	91,815	169.01	84,505	7,310 ST		
DELTA AIR LINES INC DEL COM	CASH	02/13/02	3,000	49.19	147,570	20.08	65,422	1,313 LT	1,080	0.73
SYMBOL DAL		02/10/04	47		2,312	21.25	999	28,098 LT		
		02/10/04	1,148		56,470	24.71	28,373			
		02/10/04	77		3,788	21.25	1,636	2,151 LT		
		04/20/07	1,147		56,421	24.07	27,609	28,812 LT		
		04/20/07	77		3,788	21.25	1,636	2,151 LT		
		12/28/10	261		12,839	0.00	2,721			
		12/29/10	243		11,953	0.00	2,448			

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STATEMENT PERIOD
November 29 - December 31, 2014

ACCOUNT NUMBER
848-01293 103
LAST STATEMENT
November 28 2014

PRIVILEGED ACCESS PLATINUM ACCOUNT

Your Portfolio Holdings (continued)

Equities & Options (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)
GENERAL MOTORS COMPANY SYMBOL GM	CASH	04/14/14 C	8,000	34.91	279,280	35.27	282,192	-2,912	9,600	3.44
		04/21/14 C	1,000		34,910	32.34	32,342	2,568 ST		
		04/21/14 C	400		13,964	34.20	13,682	282 ST		
		04/21/14 C	600		20,946	34.21	20,528	418 ST		
		04/21/14 C	1,000		34,910	34.18	34,181	729 ST		
		06/09/14 C	4,500		157,095	36.73	165,305	-8,210 ST		
		11/21/14 C	500		17,455	32.31	16,154	1,301 ST		
WTS GENERAL MOTORS COMPANY EXP 07/10/2019 SYMBOL GMWSB	CASH	10/07/13	2,000	17.00	34,000	18.22	36,435	-2,435		
		10/07/13	500		8,500	18.23	9,115	-615 LT		
		10/07/13	500		8,500	18.24	9,120	-620 LT		
		10/07/13	1,000		17,000	18.20	18,200	-1,200 LT		
KLA-TENCOR CORP SYMBOL KLAC	CASH	11/21/14 C	1,000	70.32	70,320	81.31	81,306	-10,986 ST	2,000	2.84
OWENS CORNING SYMBOL OC	CASH	11/14/06	2,000	35.81	71,620	0.44			1,280	1.79
		02/13/07	1,972		70,617	0.00	53,577	LT		
			28		1,003	31.72	888	115 LT		
SIX FLAGS ENTERTAINMENT CORPORATION NEW SYMBOL SIX	CASH	03/07/07	8,000	43.15	345,200	10.74	0	259,280	16,640	4.82
		03/07/07	88		3,797	10.74	945	2,852 LT		
		03/07/07	3,956		170,701	10.74	12,175	128,214 LT		
		03/07/07	3,956		170,701	10.74	0	128,214 LT		
TRUMP ENTERTAINMENT RESORTS INC FRAC CUSIP CUSIP JKJ16T203	CASH	07/21/10	37,463	Unpriced	4,634		224,196	LT		
TRUMP ENTERTAINMENT RESORTS INC COM SYMBOL TRMYQ	CASH	07/19/10	99	0.01	1		1,898	LT		

Patent Litigation

0 64,272

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PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD
November 29 - December 31, 2014

Your Portfolio Holdings (continued)

ACCOUNT NUMBER
848-01293 103

LAST STATEMENT November 28, 2014

Equities & Options (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)
VERIZON COMMUNICATIONS SYMBOL VZ	CASH	01/31/05	1,000	46.78	46,780	39.98	39,984	6,796	2,200	4.70
		08/28/06	148		6,923	28.10	4,160	2,764 LT		
		06/09/14 C	352		16,467	31.20	10,981	5,486 LT		
			500		23,390	49.69	24,844	-1,454 ST		
OXFORD AUTOMOTIVE INC -RSTID- SECURITY NUM 9304517	CASH	11/14/02	164	Unpriced		800.80	131,331	N/A LT		
Total Equities & Options					1,091,220		1,079,127	\$257,053	\$32,800	
TOTAL EQUITIES								\$257,053	\$32,800	

FIXED INCOME

Municipal Bonds

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
PUERTO RICO ELEC PWR AUTH PWR TAXABLE REV BDS SER SUBJECT TO FEDERAL TAXATION DATED DATE 12/29/10 BOOK ENTRY ONLY PAR CALL 07/01/2020 NONE - BOND IS NOT INSURED DUE 07/01/2040 6.250% JAU 01 CUSIP 74526QZT2 RATING MOODY CAA3 S&P CCC	CASH	04/21/14 C	100,000	50.52	50,515	57.65	57,649	-7,134 ST	6,250	12.37	1,563
Total Municipal Bonds			100,000		\$50,515		\$57,649	\$-7,134	\$6,250		\$1,563

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PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD
November 29 - December 31, 2014

Your Portfolio Holdings (continued)

ACCOUNT NUMBER
848-01293 103
LAST STATEMENT
November 28 2014

Corporate Bonds

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
SIX FLAGS INC SR NT - ESCROW CUSIP - DATED DATE 06/01/04 BOOK ENTRY ONLY DUE 06/01/2014 9.625% JD 01 CUSIP 830ESC9H4	CASH	05/07/10	100,000	Unpriced	32.125		98,087	LT	9,625		
CLAIRES STORES INC SR SUB NT DATED DATE 02/26/08 BOOK ENTRY ONLY PAR CALL 06/01/2015 DUE 06/01/2017 10.500% JD 01 CUSIP 179584AJ6 RATING MOODY CAA3 S&P CCC	CASH	02/04/08	100,000	91.00	91,000	86.28	86,284	4,716 LT	10,500	11.54	875
MGC COMMUNICATIONS INC -ESCROW- DATED DATE 03/24/00 BOOK ENTRY ONLY IN DEFAULT DUE 04/01/2020 13.000% CUSIP 5527639H9 RATING MOODY WR S&P D	CASH	03/07/01	100,000	Unpriced		54.03	54,030	N/A LT			
RUSSIAN FEDERATION REG S STEP CPN 7.50% THEREAFTER DATED DATE 03/31/00 DUE 03/31/2030 7.500% MS 31 AMORTIZED AMOUNT = 68,500 FACTOR = .68500000 CUSIP X74344DM5 RATING MOODY N/A S&P BBB-	CASH	03/05/01	100,000	103.70	71,035	47.14	30,878	40,157 LT	5,138	7.23	1,284

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PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD
November 29 - December 31, 2014

Your Portfolio Holdings (continued)

ACCOUNT NUMBER
848-01293 103
LAST STATEMENT
November 28, 2014

Corporate Bonds (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
BAND INTERNATIONAL LTD SR 3 DATED DATE 08/11/05 DUE 11/15/2035 3.250% FA 15 CUSIP G1190WAC4	CASH	09/01/99	139,000	Unpriced		48.41	67,296	N/A	4,518		1,707
Total Corporate Bonds			539,000					\$44,873	\$29,781		\$3,866
TOTAL FIXED INCOME			639,000		244,675		394,224	\$37,739	\$36,031		\$5,429

C - Covered Security This is a covered security. Cost basis and realized gains/losses for covered lots will be reported to the IRS on Form 1099-B.
Please contact your Tax Advisor for additional information.

total FMV = 1,335,895.00 + 148,049.07 = 1,483,944.07

total Cost = 1,473,351.00 + 148,049.07 = 1,621,400.07

Transaction Detail