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

OMB No. 1545-0052

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation MAKE A DIFFERENCE FOUNDATION INC		A Employer identification number 65-0643714
Number and street (or P.O. box number if mail is not delivered to street address) 3205 ST JAMES DRIVE		B Telephone number (see instructions) 516-541-0042
City or town, state or province, country, and ZIP or foreign postal code BOCA RATON FL 33434		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☒
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$1723337	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).)		(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)	140659			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	49893	49893		
	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)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	190552	49893			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages			NON	
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)			OPERATING	
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)			FOUNDATION	
	17 Interest				
	18 Taxes (attach schedule) (see instructions) 990-PF	600	-0-		-0-
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	2539	2539		2539
	24 Total operating and administrative expenses. Add lines 13 through 23	3139	2539		2539
	25 Contributions, gifts, grants paid	71700			71700
26 Total expenses and disbursements. Add lines 24 and 25	74839	2539		74239	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	115713				
b Net investment income (if negative, enter -0-)		47354			
c Adjusted net income (if negative, enter -0-)					

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

Form 990-PF (2014)

LINE 23

BROKER FEE
BOB RENTAL
ADVERTISING2082
342
115
2539

h

SCANNED MAY 18 2014

Part II Balance Sheets		Beginning of year	End of year	
			(a) Book Value	(b) Book Value
Assets	1 Cash—non-interest-bearing	28832	64470	64470
	2 Savings and temporary cash investments			
	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)	1496584	1610111	1610111
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
Liabilities	11 Investments—land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule) [PROMISSORY NOTE]	50799	48756	48756
	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)	1516215	1723337	1723337
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	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)			
	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			
	30 Total net assets or fund balances (see instructions)	1516215	1723337	
	31 Total liabilities and net assets/fund balances (see instructions)	1516215	1723337	

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	1516215
2 Enter amount from Part I, line 27a	2	115713
3 Other increases not included in line 2 (itemize) ▶ GAIN FROM SALE OF ASSETS	3	117639
4 Add lines 1, 2, and 3	4	1809567
5 Decreases not included in line 2 (itemize) ▶ VALUATION LOSS	5	86230
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1723337

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	BROKER ADVICE - MARKET SECURITIES	P	VARIOUS	VARIOUS
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 448258		330620	117638
b			
c			
d			
e			

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

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	117638
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	NON OPERATING FOUNDATION

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 (X11-6)	(c) Net value of noncharitable-use assets (X-5)	(d) Distribution ratio (col. (b) divided by col. (c))
2013	81678	1432701	.05701
2012	55968	1271358	.04402
2011	67296	1237248	.05439
2010	61367	1205461	.05091
2009	48814	1077836	.04464

2	Total of line 1, column (d)	2	.25097
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	.05019
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	1575998
5	Multiply line 4 by line 3	5	79099
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	474
7	Add lines 5 and 6	7	79573
8	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.	8	74239

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 ☐ 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	947	
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b). (2% x 47354)			
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	947	
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	947	
6	Credits/Payments:			
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	703	
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	703	
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	103	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2015 estimated tax ☐ Refunded ☐	11		

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	Yes	No
1a			X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?		X
	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	-NA-
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	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	3	X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b	-NA-
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5	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?	6	-NA-
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	X
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) FLORIDA		
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	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	9	X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

PART I-LN-1

PUBLIC SECURITIES 140659

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 ▶ <u>- NA -</u>	13	X	
14	The books are in care of ▶ <u>M. BROWN</u> Telephone no. ▶ <u>516-541-0942</u> Located at ▶ <u>146 AUTUMN BREEZE RD MASSAPEQUITT NY</u> ZIP+4 ▶ <u>11758</u>			
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 ▶ <u>15</u>			
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 <u>X</u>

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	<u>- NA -</u>
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	<u>X</u>
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	<u>- NA -</u>
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	<u>- NA -</u>
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	<u>X</u>
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	<u>X</u>

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)? ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☐ **5b** -NA-

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? ☐ Yes ☒ No **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? ☐ Yes ☒ No **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
SUSAN FIRESTONE 3205 ST JAMES DR DOCARATON FL 33434	PRESIDENT DIRECTOR 3 HPW	- 0 -	- 0 -	- 0 -
STUART GLASSER 910 GREEN ST GREENSBURG PA 15601	SEC-TR DIRECTOR 3 HPW	- 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	
2	(NONE)
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	(NONE)
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 $\frac{(10a + 12)(a + b)}{2}$	1a	1553347
b	Average of monthly cash balances $\frac{(1)(a + b)}{2}$	1b	46651
c	Fair market value of all other assets (see instructions)	1c	- 0 -
d	Total (add lines 1a, b, and c)	1d	1599998
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	- 0 -
3	Subtract line 2 from line 1d	3	1599998
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	24000
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1575998
6	Minimum investment return. Enter 5% of line 5	6	78800

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	78800
2a	Tax on investment income for 2014 from Part VI, line 5	2a	947
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	- 0 -
c	Add lines 2a and 2b	2c	947
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	77853
4	Recoveries of amounts treated as qualifying distributions	4	- 0 -
5	Add lines 3 and 4	5	77853
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	77853

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	74239
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	- 0 -
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	- 0 -
b	Cash distribution test (attach the required schedule)	3b	- 0 -
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	74239
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	NA
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	74239

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				77853
2 Undistributed income, if any, as of the end of 2014:				
a Enter amount for 2013 only			- 0 -	
b Total for prior years: 20__ 20__ 20__		- 0 -		
3 Excess distributions carryover, if any, to 2014:				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				12049
f Total of lines 3a through e	12049			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$ <u>74239</u>				
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		(Ln 1-3e)		65804
e Remaining amount distributed out of corpus	8435	(Ln 4-4d)		
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	12049			12049
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	20484			
b Prior years' undistributed income. Subtract line 4b from line 2b		- 0 -		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		- 0 -		
d Subtract line 6c from line 6b. Taxable amount—see instructions		- 0 -		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount—see instructions			- 0 -	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				- 0 -
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	- 0 -			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	- 0 -			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	20484			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				12049
e Excess from 2014				8435

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 foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

	Tax year (a) 2014	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:			(NA)		
(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 foundation 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).)

SUSAN FIRESTONE

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.

NONE

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:

S. FIRESTONE 3205 ST JAMES DR BOCA RATON FL 33434

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

LETTER DESCRIBING CHARITABLE NEEDS AND CONFIRMATION OF CHARITABLE STATUS WITH FEDERAL ID NUMBER

c Any submission deadlines:

NO

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

NO

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

Form **990-PF** (2014)

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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					
4	Dividends and interest from securities					
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property			(NA)		
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a _____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal. Add columns (b), (d), and (e)					
13	Total. Add line 12, columns (b), (d), and (e)					

(See worksheet in line 13 instructions to verify calculations.)

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.)

(NA)

1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		☒
	(2) Other assets	1a(2)		☒
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		☒
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		☒
	(3) Rental of facilities, equipment, or other assets	1b(3)		☒
	(4) Reimbursement arrangements	1b(4)		☒
	(5) Loans or loan guarantees	1b(5)		☒
	(6) Performance of services or membership or fundraising solicitations	1b(6)		☒
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		☒
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

[illegible]

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.





Signature of officer or trustee _____ Date _____ Title _____

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Name of the organization

MAKE A DIFFERENCE FOUNDATION INC

Employer identification number

65-0843714

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization

Employer identification number

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SUSAN FIRESTONE 3205 ST JAMES DR BOCA RATON FL 33434	\$ 140659.	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

Part II

△

MAKE A DIFF FOUNDATION, INC

Asset Composition	Market Value
Money Market Funds [Sweep]	\$ 84,470.52
Fixed Income	597,333.22
Equity Funds	940,680.47
Other Assets	72,096.97
PROMISSORY NOTE	48,756.25
	1,723,337.43

Make A Difference Foundation
Investment Portfolio
December 31, 2014

<u>Asset Class</u>	<u>Market Value</u>
Equities	
<i>Sector Specific</i>	\$866,292
<i>Special Situations</i>	\$0
Total Equities	<u>\$866,292</u>
Alternative Investments	
<i>Commodities</i>	\$72,097
<i>Real Estate</i>	\$74,389
Fixed Income	\$646,089
Cash	<u>\$64,471</u>
Total Portfolio	<u>\$1,723,337</u>

REAL ESTATE

T. Rowe Price Real Estate
NAREIT Equity REIT Index

SUN-SENTINEL

SUN-SENTINEL
Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

STATE OF FLORIDA

COUNTY OF: BROWARD/PALM BEACH/MIAMI-
DADE

Before the undersigned authority personally appeared
Sharon Kamman, who on oath says that he or she is a duly
authorized representative of the SUN- SENTINEL, a DAILY
newspaper published in BROWARD/PALM BEACH/MIAMI-
DADE County, Florida; that the attached copy of advertisement,
being a Legal Notice in:

The matter of 11745-Other Legal Notices

Make A Difference Foundation
Annual Report

Was published in said newspaper in the issues of; Jan 05, 2015; Jan
06, 2015; Jan 07, 2015

2941946

Affiant further says that the said SUN-SENTINEL is a newspaper
published in said BROWARD/PALM BEACH/MIAMI-DADE
County, Florida, and that the said newspaper has heretofore been
continuously published in said BROWARD/PALM
BEACH/MIAMI-DADE County, Florida, each day and has been
entered as second class matter at the post office in BROWARD
County, Florida, for a period of one year next preceding the first
publication of the attached copy of advertisement; and affiant
further says that he or she has neither paid nor promised, any
person, firm or corporation, any discount, rebate, commission or
refund, for the purpose of securing this advertisement for publication
in the said newspaper.

Sharon Kamman
Signature of Affiant

Sworn to and subscribed before me this: January 08, 2015.

Linda M. Hall
Signature of Notary Public



Name of Affiant, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ()

NOTICE
The Annual Report of the Make A Difference Foundation, Inc. for the year ended December 31, 2014 is available at the office of Morton Brown, C.P.A., 146 Alhambra Road, Massapequa, New York 11758. Telephone 516-541-0942. Inspection available during normal business hours by any citizen who requests within 180 days after publication of this notice of its availability. The principal manager is Susan G. Firestone.
January 5, 6, 7, 2015

NAME	CHECK #	DATE	AMOUNT	TAX ID #	PHONE #	CONTACT
Girl Future 178 Satinwood Lane Palm Beach Gardens, FL 33410	417	5/7/2014	1,000	26-3898083	561-352-3511	Julie Simon
The Wellington School 3650 Reed Rd Columbus, OH 43220	418	6/16/2014	5,000	31-0977200	614-457-7883	Stephanie S
The Wellington School 3650 Reed Rd Columbus, OH 43220	419	6/16/2014	5,000	31-0977200	614-457-7883	Stephanie S
JAFCO 4200 N University Dr. Sunrise, FL 33351	420	8/8/2014	1,000	65-0334267	954-749-7230	Sara Franco
Westmoreland County Food Bank, Inc. 100 Devonshire Drive Delmont, PA 15626	421	8/8/2014	1,000	25-1422682	724-468-8880	Randee, Fin
GBG Aerobic Ctr 526 New Alexandria Rd. Greensburg, PA 15601	422	8/8/2014	500	23-2442783	724-834-3006	Marianne Av
Rehabilitation Ctr. For Children & Adults 300 Royal Palm Way Palm Beach, FL 33480	423	8/8/2014	1,000	59-0791037	561-655-7268	Pam Hende
Feeding South Florida 426 Claremore Drive West Palm Beach, FL 33401	424	8/8/2014	1,000	59-2087520	561-659-5070	Dev. Dir.
Florence Fuller Child Development Ctr. 200 NE 14th St. Boca Raton, FL 33432	425	8/8/2014	500	59-1312245	561-391-7274	Dev. Dir
Place of Hope 21441 Boca Rio Road Boca Raton, FL 33433	426	8/8/2014	500	46-0954763	561-383-0862	Lisa McMc Special Proj
Southwest Greensburg Fire Dept. 411 Green Street Greensburg, PA 15601	427	8/8/2014	500	25-6000472	724-834-1282	Glenn Thom
Greensburg Volunteer Fire Dept. 411 Green Street Greensburg, PA 15601	428	8/8/2014	250	25-6000860	724-834-1282	Glenn Thom

NAME	CHECK #	DATE	AMOUNT	TAX ID #	PHONE	CONTACT
Mae Velen Senior Center 1515 West Palmeto Park Rd. Boca Raton, FL 33486	429	8/8/2014	1,000	59-2695062	561-395-8920	Development
Ruth Rales Jewish Family Services 21300 Ruth & Baron Coleman Blvd. Boca Raton, FL 33428	430	8/8/2014	1,000	59-1945109	561-852-3333	Executive D
St Jude Children's Research Hospital 501 St Jude Place Memphis, TN 38105	431	8/8/2014	1,000	62-0646012	800-822-6344	Development
Saint Andrew's School 3900 Jog Road Boca Raton, FL 33434	432	8/8/2014	200	59-0942383	561-483-8900	Development
University of Sciences of Philadelphia 600 South 43th Street Philadelphia, PA 19104	433	8/8/2014	3,000	23-1352688	215-686-8800	Ms. Carrie C VP of Institutional Advancem
The Woodlands 134 Shenol Road, Building One Westford, PS 15080	434	8/8/2014	5,000	25-1818538	724-835-6533	Peter Clakel
The National Catholic Ctr. For Holocaust Education Seton Hill University Seton Hill Drive	435	8/8/2014	500	25-096-5557	724-830-1033	Director

28,950.

PP-1

Greensburg, PA 15601

Smile Train 41 Madison Ave., 28th Floor NYC, NY 10010	436	8/8/2014	500	13-3661416	800-832-8541	Development
Boca Raton Regional Hospital Benefactors 745 Meadows Road Boca Raton, FL 33488	437	8/8/2014	1,000	59-2408425	59-855-4142	Foundation I
Camp Discovery American Academy of Dermatology 930 East Woodfield Rd Schaumburg, IL 60173	438	8/8/2014	500	41-0793048	847-240-1737	Janinie Mue
Baylor College of Medicine Office of Institutional Advancement & Exec. Admin. One Baylor Plaza, MS:BCM 160 Houston, TX 77030	439	8/8/2014	1,000	74-1613878	713-798-8194	Ms. Nancy I
Caridad Center 8645 W. Boynton Beach Blvd. Boynton Beach, FL 33472	440	8/8/2014	1,000	65-0149423	561-737-8338	Development
Mid-Ohio Food Bank 3980 Brookham Drive Grove City, OH 43123	441	8/8/2014	1000	31-0865343	614-274-7770	Director
The Ctr for Holocaust & Human Rights Ed Florida Atlantic University College of Education, Room 318 777 Glades Road Boca Raton, FL 33431	442	8/8/2014	500	89-0917284	561-297-2929	Dr. Rosanne
Achievement Centers for Children and Families Foundation 555 NW 4th ST Delray Beach, FL 33444	443	8/8/2014	2,000	65-1023089	561-288-0003 x 10	Abby Goodh
Best Foot Forward Foundation C/O Place of Hope 21441 Boca Rio Road Boca Raton, FL 33433	444	8/8/2014	2,000	30-0598378	561-470-8300	Debbie Eilm
Boys & Girls Club of Boca Raton FL 300 Newcastle Street Boca Raton, FL 33487	445	8/8/2014	1,000	85-8012502841C-4	561-894-7551	Dustin Bagc
Congregation Emanu-El Israel 222 North Main Street Greensburg, PA 15601	446	8/8/2014	2,000	25-1230568	724-834-0560	Rabbi Sara I
Boca Helping Hands 1500 NW 1st Court Boca Raton, FL 33432	447	8/8/2014	2,000	60-22-212038-85C	561-417-0813	James Gann
Washington University William Greenleaf Elliot Society Campus Box 1210 1 Brookings Drive Saint Louis, MO 63130-8889	448	8/8/2014	1,000	43-085-3811	877-215-2727	Candice She
Arthur I Meyer Jewish Academy 5225 Hood Road PBG, FL 33418	451	10/15/2014	5,000	59-1491258	561-686-6520	Nammie Ich
Temple Judea of Palm Beach County, Inc. 4311 Hood Road Palm Beach Gardens, FL 33410	452	10/15/2014	5,000	59-2100648	561-824-4833	Morfi Josza
Congregation Emanu-El Israel 222 North Main Street Greensburg, PA 15601	453	10/15/2014	4,250	25-1230968	724-834-0560	Rabbi Sara I
Northwestern University 2020 Ridge Avenue Evanston, IL 60208	454	12/5/2014	1,500	36-2167817	847-467-0638	Sara Bangs
Congregation Beth Tikvah	455	12/5/2014	4,000	31-1069161	614-855-6286, ext 19	Debbie Viro

64200

PP-2

0414 04/14/14
Worthington, OH 43085

Harvard University
124 Mount Auburn Street
Cambridge, MA 02138

456

12/5/2014

1,500

04-2103580

800-837-4827

Fern Groebe

The Ohio State University
1480 W. Lane Avenue
Columbus, OH 43221-3838

457

12/5/2014

1,500

31-1145986

814-688-3250

Kristyn Carr

Westmoreland County Food Bank
100 Devonshire drive
Delmont, PA 15626

459

12/5/2014

1,000

25-1422682

724-468-8660

Randee, Fin

Mid-Ohio Food Bank
3860 Brookham Drive
Grove City, OH 43123

460

12/5/2014

1,000

31-0865343

614-274-7770

Director

Rehabilitation Ctr. For Children & Adults
300 Royal Palm Way
Palm Beach, FL 33480

461

12/5/2014

2,000

59-0791037

561-655-7266

Pam Hende

GREENSBURG FIRE DEPT 387

1/2/14 500

71,700.