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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 12-01-2014 , and ending 11-30-2015

Name of foundation Melvin & Estelle Gelman Foundation		A Employer identification number 52-6042344	
Number and street (or P O box number if mail is not delivered to street address) 2120 L Street NW No 800		B Telephone number (see instructions) (202) 872-9070	
City or town, state or province, country, and ZIP or foreign postal code Washington, DC 20037		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 3,915,690		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(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 <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	22	22		
	4 Dividends and interest from securities.	1,886	1,886		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-1,067			
	b Gross sales price for all assets on line 6a 29,432				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	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	841	1,908	0	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0	0	0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	1,385	693	0	139
	c Other professional fees (attach schedule)	4,356	4,356	0	0
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	27	27	0	0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	2,450	2,450	0	0
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	8,218	7,526	0	139
	25 Contributions, gifts, grants paid	944,668			944,668
	26 Total expenses and disbursements. Add lines 24 and 25	952,886	7,526	0	944,807
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-952,045			
	b Net investment income (if negative, enter -0-)		0		
	c Adjusted net income (if negative, enter -0-)			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	1,838,056	560,071	560,071
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ <u>6,975</u>			
		Less allowance for doubtful accounts ▶ _____	4,298	6,975	6,975
	4	Pledges receivable ▶ <u>2,604,278</u>			
		Less allowance for doubtful accounts ▶ _____	3,000,000	2,604,278	2,604,278
	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)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____			
Liabilities		Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	500	718,721	743,602
	14	Land, buildings, and equipment basis ▶ _____			
		Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)	0	764	764
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	4,842,854	3,890,809	3,915,690
	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
Net Assets or Fund Balances	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	0	
		Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted	4,842,854	3,890,809	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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)	4,842,854	3,890,809	
	31	Total liabilities and net assets/fund balances (see instructions)	4,842,854	3,890,809	

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 4,842,854
2	Enter amount from Part I, line 27a	2 -952,045
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 3,890,809
5	Decreases not included in line 2 (itemize) ▶ _____	5 0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 3,890,809

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	See Additional Data Table			
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	See Additional Data Table		
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	See Additional Data Table		
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	-1,067
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	-1,067

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	0	906,561	0 000000
2012	0	0	0 000000
2011	255	1,287	0 198135
2010	837	7,595	0 110204
2009	15,848	19,060	0 831480

2	Total of line 1, column (d).	2	1 139819
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 227964
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	1,339,599
5	Multiply line 4 by line 3.	5	305,380
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	0
7	Add lines 5 and 6.	7	305,380
8	Enter qualifying distributions from Part XII, line 4.	8	944,807

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 <input type="checkbox"/> and enter "N/A" on line 1			
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		10	
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-)		0	
3		Add lines 1 and 2.		0	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		0	
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		0	
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.		0	
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		0	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11		Enter the amount of line 10 to be Credited to 2015 estimated tax Refunded		11	

Part VII-A

Statements Regarding Activities

1a		During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a		Yes	No
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?		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 \$ 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?		2			No
		If "Yes," attach a detailed description of the activities.					
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?		5			No
		If "Yes," attach the statement required by General Instruction T.					
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)					
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			No
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 The Foundation Telephone no (202) 872-9070 Located at 2120 L Street NW 800 Washington DC ZIP+4 20037			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. If "Yes," list the years 20 , 20 , 20 , 20			
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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	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.	<input type="checkbox"/>		
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
Elise Lefkowitz	Codirector	0	0	0
1824 Phelps Place NW	0 00			
Washington, DC 20008				
Elaine Miller	Codirector	0	0	0
4417 Garfield Street NW	0 00			
Washington, DC 20007				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3.	0

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	140,816
b	Average of monthly cash balances.	1b	1,211,444
c	Fair market value of all other assets (see instructions).	1c	7,739
d	Total (add lines 1a, b, and c).	1d	1,359,999
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	1,359,999
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	20,400
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,339,599
6	Minimum investment return. Enter 5% of line 5.	6	66,980

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	66,980
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	0
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	66,980
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	66,980
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	66,980

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	944,807
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	944,807
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	944,807

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				66,980
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.	14,895			
b From 2010.	457			
c From 2011.	103			
d From 2012.	113			
e From 2013.				
f Total of lines 3a through e.	15,568			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 944,807				
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.				66,980
e Remaining amount distributed out of corpus	877,827			
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:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	893,395			
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). . .	14,895			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	878,500			
10 Analysis of line 9				
a Excess from 2010. . . .	457			
b Excess from 2011. . . .	103			
c Excess from 2012. . . .	113			
d Excess from 2013. . . .				
e Excess from 2014. . . .	877,827			

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

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

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

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

1

Information Regarding Foundation Managers:

a

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

b

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

2

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

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

a

The name, address, and telephone number or email address of the person to whom applications should be addressed

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

Form 990-PF (2014)

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 See Additional Data Table				
Total			3a	944,668
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

Part XVII

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	***** _____ Signature of officer or trustee	2016-03-07 _____ 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 Patricia M Tinkelman	Preparer's Signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00133865
	Firm's name <input checked="" type="checkbox"/> Hertzbach & Company PA			Firm's EIN <input checked="" type="checkbox"/> 52-1158459	
	Firm's address <input checked="" type="checkbox"/> 1530 Wilson Blvd Ste 700 Arlington, VA 22209			Phone no (703) 351-6600	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
Allergan PLC	P	2015-09-03	2015-11-17
Allergan PLC	P	2015-10-20	2015-11-17
Price T Rowe Group Inc	P	2015-09-03	2015-10-13
Yumi Brands	P	2015-09-03	2015-10-20
Vanguard Divid Appreciation ETF	P	2015-10-14	2015-11-11
Yumi Brands	P	2015-09-03	2015-10-14
Yumi Brands	P	2015-09-04	2015-10-20
Allergan PLC	P	2015-09-03	2015-11-17
Allergan PLC	P	2015-10-20	2015-11-17
Price T Rowe Group Inc	P	2015-09-03	2015-10-13

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
1,499		1,528	-29
2,098		1,844	254
1,471		1,475	-4
1,398		1,530	-132
4,216		4,126	90
4,182		4,832	-650
1,177		1,264	-87
1,199		1,223	-24
1,499		1,317	182
1,191		1,194	-3

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-29
			254
			-4
			-132
			90
			-650
			-87
			-24
			182
			-3

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
Yumi Brands	P	2015-09-03	2015-10-20
Vanguard Divid Appreciation ETF	P	2015-11-09	2015-12-15
Yumi Brands	P	2015-09-03	2015-10-14


Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
1,104		1,208	-104
4,216		4,126	90
4,182		4,832	-650


Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-104
			90
			-650


Form 990PF Part XV Line 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 <i>Paid during the year</i>				
American Friends of the The Hebrew University One Battery Park Plaza New York, NY 10004			GENERAL	47,285
National Museum of American Jewish History 101 S Independence Mall E Philadelphia, PA 19106			GENERAL	2,500
Food & Friends 219 Riggs Road NE Washington, DC 20011			GENERAL	4,500
MorseLife Annual Giving Fund 4847 Fred Gladstone Dr West Palm Beach, FL 33417			GENERAL	7,100
Palm Beach Country Club Foundation 760 N Ocean Blvd Palm Beach, FL 33480			GENERAL	1,000
Jewish Foundation for Group Homes 1500 E Jefferson St Rockville, MD 20852			GENERAL	25,500
The River School 4880 MacArthur Blvd NW Washington, DC 20007			GENERAL	1,000
National Breast Cancer Foundation Inc 2600 Network Blvd Suite 300 Frisco, TX 75034			GENERAL	550
Washington Hebrew 3935 Macomb Street NW Washington, DC 20016			GENERAL	20,733
Norton 1451 S Olive Avenue West Palm Beach, FL 33401			GENERAL	2,250
Alzheimer's 57 West 57th Street New York, NY 10019			GENERAL	117,130
Adas Israel Congregation 2850 Quebec Street NW Washington, DC 20008			GENERAL	67,899
National Headache Foundation 820 N Orleans St 411 Chicago, IL 60610			GENERAL	10,000
The Lab School 4759 Reservoir Road NW Washington, DC 20007			GENERAL	24,500
Human Rights Campaign 1640 Rhode Island Ave NW Washington, DC 20036			GENERAL	14,400
Total  3a				944,668

Form 990PF Part XV Line 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				
Brem Foundation 2150 Pennsylvania Ave NW Washington, DC 20037			GENERAL	2,000
Sasha Bruce Youthwork 741 8th Street SE Washington, DC 20003			GENERAL	15,000
Brigham & Women's Hospital 116 Huntington Ave Third floor Boston, MA 02116			GENERAL	3,000
Children's Hospital 801 Roeder Road Suite 650 Silver Spring, MD 20910			GENERAL	10,000
George Washington University 2121 I Street NW Washington, DC 20052			GENERAL	11,000
Cleveland Clinic Foundation 2049 E 100th St Cleveland, OH 44195			GENERAL	500
National Symphony Orchestra 2700 F Street Washington, DC 20566			GENERAL	40,260
Jewish Federation 6301 Executive Blvd Bethesda, MD 20852			GENERAL	185,111
Washington DC Jewish Community Center 1529 16th Street NW Washington, DC 20036			GENERAL	16,000
Jewish Community Project Downtown 146 Duane Street New York, NY 10013			GENERAL	10,550
HOW Foundation 7495 Trainer Hale Rd Schertz, TX 78154			GENERAL	500
Jewish Agency for Israel 633 3rd Street 32nd floor New York, NY 10017			GENERAL	1,200
Holocaust Educational Foundation 619 Emerson Street Evanston, IL 60208			GENERAL	200
Jewish Women International 1129 20Th St NW Washington, DC 20036			GENERAL	500
Palm Beach United Way 2600 Quantum Blvd Boynton Beach, FL 33426			GENERAL	2,500
Total  3a				944,668

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
Trustees of the University of Pennsylvania 3451 Walnut Street Philadelphia, PA 19104			GENERAL	300,000
Total  3a				944,668

TY 2014 Accounting Fees Schedule

Name: Melvin & Estelle Gelman Foundation

EIN: 52-6042344

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Accounting	1,385	693	0	139

TY 2014 Explanation of Non-Filing with Attorney General Statement

Name: Melvin & Estelle Gelman Foundation

EIN: 52-6042344

Statement: Not required to submit Form 990PF to the District of Columbia.

TY 2014 Investments - Other Schedule

Name: Melvin & Estelle Gelman Foundation
EIN: 52-6042344

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
State of Israel	AT COST	500	500
Accenture PLC Ireland	AT COST	3,195	3,217
Alphabet Inc	AT COST	2,651	3,052
Ameriprise Financial Inc	AT COST	3,132	3,163
Apple Inc	AT COST	3,177	3,313
Boeing Company	AT COST	3,031	3,200
Cognizant Tech Solutions	AT COST	3,212	3,229
Colgate Palmolive Co	AT COST	3,185	3,219
Comcast Corp	AT COST	3,094	3,165
CVS Health Corp	AT COST	3,411	3,199
Danaher Corp	AT COST	3,055	3,277
Ecolab Inc	AT COST	3,096	3,217
Facebook Inc	AT COST	2,857	3,128
Hilton Worldwide Holdings Inc	AT COST	3,311	3,135
Home Depot Inc	AT COST	3,156	3,481
Honeywell Intl Inc	AT COST	3,071	3,223
Illinois Tool Works Inc	AT COST	3,002	3,289
Intercontinental Exchange Group	AT COST	2,875	3,118
Invesco LTD	AT COST	3,217	3,335
McKesson Corp	AT COST	3,265	3,219
Medtronic PLC	AT COST	3,079	3,164
Mylan	AT COST	2,966	3,283
O Reilly Automotive Inc	AT COST	2,998	3,166
Parexel Intl Corp	AT COST	3,092	3,257
Red Hat Inc	AT COST	3,212	3,256
Rockwell Collins Inc	AT COST	3,032	3,336
Rockwell Automation Inc	AT COST	3,282	3,300
Starbucks Corp	AT COST	3,051	3,192
Thermo Fisher Scientific Inc	AT COST	3,078	3,322
Time Warner Inc	AT COST	3,247	3,149

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
TJX Cos Inc	AT COST	3,349	3,318
Untd Technologies Corp	AT COST	3,145	3,170
Boeing Company	AT COST	7,334	8,000
British Amer Tobacco PLC	AT COST	7,210	7,870
Colgate Palmolive Co	AT COST	7,251	7,553
Crane Co	AT COST	7,497	7,595
Diageo PLC	AT COST	7,194	7,790
Dominion Resources Inc	AT COST	7,247	7,141
Home Depot Inc	AT COST	7,193	8,167
Illinois Tool Works Inc	AT COST	7,341	8,176
Intel Corp	AT COST	7,221	8,449
Invesco LTD	AT COST	7,436	7,580
Johnson Controls Inc	AT COST	7,261	8,188
Marsh & Mclennan Cos Inc	AT COST	7,658	7,742
McDonalds Corp	AT COST	4,660	4,681
Medtronic PLC	AT COST	7,201	7,609
Microsoft Corp	AT COST	7,211	8,751
Nextera Energy Inc	AT COST	7,223	7,490
Nordstrom Inc	AT COST	7,463	5,856
Novartis AG Spon	AT COST	7,391	6,649
Occidental Petroleum Crp	AT COST	7,301	7,635
Pepsico Inc	AT COST	7,166	7,713
Rockwell Automation Inc	AT COST	7,462	7,345
Schlumberger LTD Netherlands	AT COST	7,418	7,484
Texas Instruments	AT COST	7,228	8,602
Toronto Dominion BK	AT COST	7,326	7,552
Union Pacific Corp	AT COST	7,319	7,136
Untd Technologies Corp	AT COST	7,258	7,492
VF Corp	AT COST	7,429	6,729
Accenture PLC Ireland	AT COST	7,536	7,505

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Boeing Company	AT COST	6,946	7,418
British Amer Tobacco PLC	AT COST	6,898	7,407
Colgate Palmolive Co	AT COST	7,203	7,422
Crane Co	AT COST	7,645	7,699
Diageo PLC	AT COST	6,984	7,446
Dominion Resources Inc	AT COST	7,527	7,411
Home Depot Inc	AT COST	7,198	8,033
Illinois Tool Works Inc	AT COST	7,055	7,706
Intel Corp	AT COST	6,887	7,893
Invesco LTD	AT COST	7,593	7,681
Johnson Controls Inc	AT COST	6,905	7,636
Marsh & McLennan Cos Inc	AT COST	7,487	7,521
McDonalds Corp	AT COST	7,608	7,649
Medtronic PLC	AT COST	7,122	7,384
Microsoft Corp	AT COST	6,384	7,555
Nextera Energy Inc	AT COST	7,281	7,490
Nordstrom Inc	AT COST	8,941	7,715
Novartis AG Spon ADR	AT COST	7,913	7,246
Occidental Petroleum Corp	AT COST	7,340	7,559
Pepsico Inc	AT COST	7,098	7,512
Rockwell Automation Inc	AT COST	7,677	7,557
Schlumberger LTD Netherlands	AT COST	7,491	7,484
Texas Instruments	AT COST	6,555	7,614
Toronto Dominion BK	AT COST	7,402	7,552
Union Pacific Corp	AT COST	7,562	7,388
Untd Technologies Corp	AT COST	7,274	7,396
VF Corp	AT COST	8,227	7,699
Accenture PLC Ireland	AT COST	3,834	3,860
Alphabet Inc	AT COST	3,329	3,814
Ameriprise Financial Inc	AT COST	3,799	3,840

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Apple Inc	AT COST	3,740	3,904
Boeing Company	AT COST	3,559	3,782
Cognizant Tech Solutions Crp	AT COST	3,788	3,810
Colgate Palmolive Co	AT COST	3,771	3,810
Comcast Corp	AT COST	3,681	3,773
CVS Health Corp	AT COST	4,046	3,764
Danaher Corp	AT COST	3,564	3,856
Ecolab Inc	AT COST	3,666	3,813
Facebook Inc	AT COST	3,393	3,753
Hilton Worldwide Holdings Inc	AT COST	3,935	3,715
Home Depot Inc	AT COST	3,626	4,017
Honeywell Intl Inc	AT COST	3,655	3,846
Illinois Tool Works Inc	AT COST	3,579	3,947
Intercontinental Exchange Group	AT COST	3,575	3,898
Invesco LTD	AT COST	3,834	3,975
Mckesson Corp	AT COST	4,043	3,977
Medtronic PLC	AT COST	3,649	3,767
Mylan	AT COST	3,483	3,899
O Reilly Automotive Inc	AT COST	3,474	3,694
Parexel Intl Corp	AT COST	3,653	3,868
Red Hat Inc	AT COST	3,855	3,908
Rockwell Collins Inc	AT COST	3,604	3,985
Rockwell Automation Inc	AT COST	3,920	3,938
Starbucks Corp	AT COST	3,624	3,806
Thermo Fisher Scientific Inc	AT COST	3,561	3,875
Time Warner Inc	AT COST	3,900	3,779
TJX Cos Inc	AT COST	4,010	3,954
Untd Technologies Corp	AT COST	3,711	3,746
Consumers Staples Sector	AT COST	3,352	3,459
Industrial Sector SPDR Trust	AT COST	12,472	12,973

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Powershares Dynamic	AT COST	4,131	4,187
S&P Bank ETF	AT COST	6,515	6,767
S&P Biotech ETF	AT COST	2,723	2,747
S&P Retail ETF	AT COST	4,777	4,680
SPDR Series Trust S&P Transn	AT COST	1,901	1,909
Vanguard Consumer Driscr ETF	AT COST	12,414	12,767
Vanguard Financials ETF	AT COST	10,790	11,166
Vanguard Health Care ETF	AT COST	16,448	16,608
Information Tech ETF	AT COST	22,449	23,472
Vanguard Utilities ETF	AT COST	1,985	2,042
Vanguard Telecommunication Services ETF	AT COST	923	934
Vanguard Energy ETF	AT COST	5,318	5,373

TY 2014 Other Assets Schedule

Name: Melvin & Estelle Gelman Foundation

EIN: 52-6042344

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Transfer		764	764

TY 2014 Other Professional Fees Schedule

Name: Melvin & Estelle Gelman Foundation

EIN: 52-6042344

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Professional Services	4,356	4,356	0	0

TY 2014 Taxes Schedule

Name: Melvin & Estelle Gelman Foundation

EIN: 52-6042344

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Foreign Taxes	27	27	0	0