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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

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.

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning APR 1, 2015, and ending MAR 31, 2016

Name of foundation

ASSOCIATION FOR THE RELIEF OF AGED WOMEN
OF NEW BEDFORD

A Employer identification number

04-6056367

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

432 COUNTY STREET

Room/suite

B Telephone number

(508) 717-0400

City or town, state or province, country, and ZIP or foreign postal code

NEW BEDFORD, MA 02740

C If exemption application is pending, check here ☐

G Check all that apply

☐

Initial return

☐

Initial return of a former public charity

☐

Final return

☐

Amended return

☐

Address change

☐

Name change

D 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test,
check here and attach computation ☐

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

J Accounting method

☐

Cash

☒

Accrual

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

(from Part II, col. (c), line 16)

Other (specify) _____

\$ 16,913,023. (Part I, column (d) must be on cash basis.)

Part I

Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not
necessarily equal the amounts in column (a).)(a) Revenue and
expenses per books(b) Net investment
income(c) Adjusted net
income(d) Disbursements
for charitable purposes
(cash basis only)

1 Contributions, gifts, grants, etc., received

2,988.

N/A

2 Check ☒ if the foundation is not required to attach Sch. B3 Interest on savings and temporary
cash investments

411,739.

411,739.

STATEMENT 1

4 Dividends and interest from securities

5a Gross rents

b Net rental income or (loss)

576,437.

6a Net gain or (loss) from sale of assets not on line 10

b Gross sales price for all
assets on line 6a 3,185,806.

7 Capital gain net income (from Part IV, line 2)

576,437.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns
and allowances

b Less Cost of goods sold

c Gross profit or (loss)

11 Other income

12 Total. Add lines 1 through 11

991,164.

988,176.

13 Compensation of officers, directors, trustees, etc.

82,678.

0.

82,678.

14 Other employee salaries and wages

16,102.

0.

16,102.

15 Pension plans, employee benefits

3,039.

0.

3,039.

16a Legal fees

b Accounting fees

STMT 2

30,745.

10,761.

19,984.

c Other professional fees

STMT 3

86,457.

17,291.

69,166.

17 Interest

18 Taxes

STMT 4

26,759.

0.

7,557.

19 Depreciation and depletion

17,395.

0.

17,395.

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 5

26,102.

0.

26,102.

24 Total operating and administrative
expenses. Add lines 13 through 23

289,277.

28,052.

242,023.

25 Contributions, gifts, grants paid

700,375.

700,375.

26 Total expenses and disbursements.

Add lines 24 and 25

989,652.

28,052.

942,398.

27 Subtract line 26 from line 12

1,512.

a Excess of revenue over expenses and disbursements

b Net investment income (if negative, enter -0-)

960,124.

c Adjusted net income (if negative, enter -0-)

N/A

523501
11-24-15

LHA For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		637,218.	741,530.	741,530.
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons				
	7	Other notes and loans receivable ▶				
		Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges		9,864.		
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock				
	c	Investments - corporate bonds				
	11	Investments - land, buildings, and equipment basis ▶				
	Less accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other	STMT 6	17,705,009.	16,141,647.	16,141,647.	
14	Land, buildings, and equipment basis ▶	2,560.				
	Less accumulated depreciation	STMT 7 ▶	2,560.			
15	Other assets (describe ▶ STATEMENT 8)		28,160.	29,846.	29,846.	
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		18,380,251.	16,913,023.	16,913,023.	
Liabilities	17	Accounts payable and accrued expenses		12,528.	19,219.	
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		12,528.	19,219.	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>				
		and complete lines 24 through 26 and lines 30 and 31				
	24	Unrestricted		18,103,149.	16,627,759.	
	25	Temporarily restricted				
	26	Permanently restricted		264,574.	266,045.	
		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		18,367,723.	16,893,804.		
31	Total liabilities and net assets/fund balances		18,380,251.	16,913,023.		

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	18,367,723.
2	Enter amount from Part I, line 27a	2	1,512.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	18,369,235.
5	Decreases not included in line 2 (itemize) ▶ <u>UNREALIZED GAINS/LOSSES</u>	5	1,475,431.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	16,893,804.

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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 SALE OF INVESTMENTS	P	VARIOUS	12/31/15
b SALE OF INVESTMENTS	P	VARIOUS	12/31/15
c CAPITAL GAINS DIVIDENDS			
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 2,960,644.		2,402,118.	558,526.
b 197,848.		207,251.	-9,403.
c 27,314.			27,314.
d			
e			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			558,526.
b			-9,403.
c			27,314.
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	576,437.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2014	1,015,127.	17,437,968.	.058214
2013	987,152.	16,747,743.	.058942
2012	961,933.	15,843,291.	.060715
2011	922,801.	15,671,988.	.058882
2010	813,017.	15,226,870.	.053394

2 Total of line 1, column (d)	2	.290147
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	.058029
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	16,492,201.
5 Multiply line 4 by line 3	5	957,026.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	9,601.
7 Add lines 5 and 6	7	966,627.
8 Enter qualifying distributions from Part XII, line 4	8	942,398.

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.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)	1	19,202.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3 Add lines 1 and 2	3	19,202.
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	19,202.
6 Credits/Payments		
a 2015 estimated tax payments and 2014 overpayment credited to 2015	6a	19,500.
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	19,500.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	38.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	260.
11 Enter the amount of line 10 to be Credited to 2016 estimated tax 260. Refunded	11	0.

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.	1b		X
c Did the foundation file Form 1120-POL for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ 0. (2) On foundation managers \$ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	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		
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	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) MA			
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 2015 or the taxable year beginning in 2015 (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

N/A

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Part VII-A Statements Regarding Activities (continued)

	Yes	No
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)		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)		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	X	
14 The books are in care of ► CHERYL RANDALL-MACH Telephone no ► 508-717-0400 Located at ► 432 COUNTY STREET, NEW BEDFORD, MA ZIP+4 ► 02740		
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		
16 At any time during calendar year 2015, 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. If "Yes," enter the name of the foreign country ►		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
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 2015?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2015 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 2015.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?		X

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

6b

X

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		82,678.	2,511.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
CHERYL RANDALL-MACH - 432 COUNTY STREET, NEW BEDFORD, MA 02740	EXEC DIR 40.00	82,678.	2,511.	0.

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

0

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
US TRUST 225 FRANKLIN STREET, BOSTON, MA 02110	INVESTMENT SERVICES	86,457.

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 THE ORGANIZATION AIDES AGED WOMEN AND OTHER EXEMPT ORGANIZATIONS BY FURNISHING FINANCIAL ASSISTANCE AND RELIEF	700,374.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

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Part X

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	16,785,187.
b Average of monthly cash balances	1b	709,114.
c Fair market value of all other assets	1c	
d Total (add lines 1a, b, and c)	1d	17,494,301.
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	17,494,301.
4 Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions) STMT 10	4	1,002,100.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	16,492,201.
6 Minimum investment return. Enter 5% of line 5	6	824,610.

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	824,610.
2a Tax on investment income for 2015 from Part VI, line 5	2a	19,202.
b Income tax for 2015 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	19,202.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	805,408.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	805,408.
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	805,408.

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	942,398.
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	942,398.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b	5	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	942,398.

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

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**ASSOCIATION FOR THE RELIEF OF AGED WOMEN
OF NEW BEDFORD**

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				805,408.
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2015				
a From 2010	78,916.			
b From 2011	169,592.			
c From 2012	195,194.			
d From 2013	173,473.			
e From 2014	159,501.			
f Total of lines 3a through e	776,676.			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ \$	942,398.			
a Applied to 2014, 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 2015 distributable amount				805,408.
e Remaining amount distributed out of corpus	136,990.			
5 Excess distributions carryover applied to 2015 (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.	913,666.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2015 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2016				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 2010 not applied on line 5 or line 7	78,916.			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	834,750.			
10 Analysis of line 9				
a Excess from 2011	169,592.			
b Excess from 2012	195,194.			
c Excess from 2013	173,473.			
d Excess from 2014	159,501.			
e Excess from 2015	136,990.			

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

02/14/86

☐ 4942(I)(3) or ☐ 4942(I)(5)

[illegible]

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

3 Subtract line 2d from line 2c
Complete 3a, b, or c for the
alternative test relied upon

a "Assets" alternative test - enter
(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

c "Support" alternative test - enter

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

(3) Largest amount of support from an exempt organization

(4) Gross investment income

Part XV **Supplementary Information** (Complete this part only if the 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))

NONE

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

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

c Any submission deadlines

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

Part XV **Supplementary Information** (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
ACUSHNET COUNCIL ON AGING 59 1/2 S MAIN ST ACUSHNET, MA 02743		TOWN AGENCY	ELDER SERVICES	15,600.
ART THERAPY INSPIRATIONAL ART FOR SENIORS, INC. 1 BROOKLAWN STREET NEW BEDFORD, MA 02745		PUBLIC CHARITY	ELDER SERVICES	6,500.
COASTLINE ELDERLY SERVICES, INC. 1646 PURCHASE STREET NEW BEDFORD, MA 027406819		PUBLIC CHARITY	ELDER SERVICES	5,000.
DARTMOUTH COUNCIL ON AGING 628 DARTMOUTH STREET S DARTMOUTH, MA 02748		TOWN AGENCY	ELDER SERVICES	53,185.
FAIRHAVEN COUNCIL ON AGING 229 HUTTLESTON AVENUE FAIRHAVEN, MA 027191956		TOWN AGENCY	ELDER SERVICES	61,000.
Total	SEE CONTINUATION SHEET(S)			700,375.
b Approved for future payment				
NONE				
Total				0.

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Part XVI-A Analysis of Income-Producing Activities

(See worksheet in line 13 instructions to verify calculations)

[illegible]

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

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

[illegible]

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

- b If "Yes," complete the following schedule**

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, 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 instr.)?

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

PETER C. LAMB

Preparer's signature

Peter C. Lund

Date

Date
JUN 15 2016

Check ☐ if self-employed

PTIN

P00365719

Firm's name ► **BURKE & LAMB, P.C.**

Firm's EIN ► 04-3496650

Firm's address ► 300 UNION ST
NEW BEDFORD, MA 02740

Phone no 508-984-4800

Form **990-PF** (2015)

**ASSOCIATION FOR THE RELIEF OF AGED WOMEN
OF NEW BEDFORD**

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GREATER NEW BEDFORD COMMUNITY HEALTH CENTER, INC. 874 PURCHASE STREET NEW BEDFORD, MA 027406232		PUBLIC CHARITY	ELDER SERVICES	65,000.
INTER-CHURCH COUNCIL 412 COUNTY STREET NEW BEDFORD, MA 02740		PUBLIC CHARITY	ELDER SERVICES	88,000.
NEW BEDFORD COUNCIL ON AGING 181 HILLMAN ST, BLDG 9 NEW BEDFORD, MA 02740		TOWN AGENCY	ELDER SERVICES	27,000.
OTHER INDIVIDUALS SEE ATTACHED LIST		INDIVIDUALS		318,590.
WESTPORT COUNCIL ON AGING 75 REED ROAD WESTPORT, MA 02790		TOWN AGENCY	ELDER SERVICES	47,000.
YWCA SOUTHEASTERN MASS 20 SOUTH SIXTH STREET NEW BEDFORD, MA 02740		PUBLIC CHARITY	ELDER SERVICES	13,500.
Total from continuation sheets				559,090.

FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES			STATEMENT 1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
US TRUST	439,053.	27,314.	411,739.	411,739.	
TO PART I, LINE 4	439,053.	27,314.	411,739.	411,739.	

FORM 990-PF		ACCOUNTING FEES			STATEMENT 2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTANTS	30,745.	10,761.		19,984.	
TO FORM 990-PF, PG 1, LN 16B	30,745.	10,761.		19,984.	

FORM 990-PF		OTHER PROFESSIONAL FEES			STATEMENT 3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
US TRUST	86,457.	17,291.		69,166.	
TO FORM 990-PF, PG 1, LN 16C	86,457.	17,291.		69,166.	

FORM 990-PF		TAXES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL EXCISE TAX	19,202.	0.		0.	
PAYROLL TAXES	7,557.	0.		7,557.	
TO FORM 990-PF, PG 1, LN 18	26,759.	0.		7,557.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
MISC ADMINISTRATIVE EXPENSE	23,155.	0.		23,155.	
INSURANCE	2,947.	0.		2,947.	
TO FORM 990-PF, PG 1, LN 23	26,102.	0.		26,102.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	6
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
	COST	16,141,647.	16,141,647.	
TOTAL TO FORM 990-PF, PART II, LINE 13		16,141,647.	16,141,647.	

FORM 990-PF	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT		STATEMENT	7
DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE	
COMPUTER	1,470.	1,470.	0.	
COMPUTER EQUIPMENT	1,090.	1,090.	0.	
TOTAL TO FM 990-PF, PART II, LN 14	2,560.	2,560.	0.	

FORM 990-PF	OTHER ASSETS		STATEMENT	8
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE	
ACCRUED INVESTMENT INCOME	28,160.	29,846.	29,846.	
TO FORM 990-PF, PART II, LINE 15	28,160.	29,846.	29,846.	

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
CHERYL RANDALL-MACH	EXECUTIVE DIRECTOR 40.00	82,678.	2,511.	0.
NANCY KURTZ	TRUSTEE 1.00	0.	0.	0.
ROSEMARY SABER	TRUSTEE 1.00	0.	0.	0.
JO-ANN BEAULIEU	TREASURER 6.00	0.	0.	0.
ROSEANNE O'CONNELL	PRESIDENT 6.00	0.	0.	0.
SHANNON BACHMAN	TRUSTEE 2.00	0.	0.	0.
ELIZABETH BRINKERHOFF	VICE PRESIDENT 6.00	0.	0.	0.
SANDRA FOGG	TRUSTEE 1.00	0.	0.	0.
THERESA MANNING	TRUSTEE 1.00	0.	0.	0.
GILLIAN HARRIS	TRUSTEE 1.00	0.	0.	0.
BARBARA WACKOWSKI-FARIA	TRUSTEE 1.00	0.	0.	0.

ASSOCIATION FOR THE RELIEF OF AGED WOMEN

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JEAN SILVER	TRUSTEE			
	2.00	0.	0.	0.
SUSAN ROTHSCHILD	TRUSTEE			
	2.00	0.	0.	0.
GRETCHEN WHIPPLE	TRUSTEE			
	1.00	0.	0.	0.
DEBORAH BROOKE	CLERK			
	6.00	0.	0.	0.
DIANE BREault	TRUSTEE			
	1.00	0.	0.	0.
JEANETTE DOYLE	TRUSTEE			
	1.00	0.	0.	0.
ANN FOX	TRUSTEE			
	1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		82,678.	2,511.	0.

FORM 990-PF

CASH DEEMED CHARITABLE EXPLANATION STATEMENT
PART X, LINE 4

STATEMENT 10

\$1,002,100 IS DEEMED NECESSARY TO PAY BUDGETED EXPENSES AND
DISBURSEMENTS.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	COMPUTER	010607	SL	5.00	16	1,470.			1,470.	1,470.		0.
3	COMPUTER EQUIPMENT	081409	SL	5.00	16	1,090.			1,090.	1,090.		0.
	* TOTAL 990-PF PG 1 DEPR					2,560.		0.	2,560.	2,560.	0.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

ASSOCIATION FOR THE RELIEF OF AGED WOMEN, INC.

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PAGE 11, PART XV, LINE 3A

OTHER INDIVIDUALS

APR 15 - MAR 16

A, D	New Bedford, MA	6,324 58
A, M	S Dartmouth, MA	3,084 40
A, M	Acushnet, MA	2,511 95
A, F	Fairhaven, MA	665 35
A, H	N Dartmouth, MA	644 93
B, M	New Bedford, MA	1,512 00
B, K	Fairhaven, MA	210 00
B, T	N Dartmouth, MA	1,130 43
B, J	Fairhaven, MA	1,370 03
B, R	N Dartmouth, MA	1,224 75
B, A	Fairhaven, MA	2,251 60
B, S	New Bedford, MA	69 42
C, N	New Bedford, MA	9,223 25
C, C	Westport, MA	6,572 84
C, L	Fairhaven, MA	3,234 00
C, J	Fairhaven, MA	588 00
C, D	Westport, MA	2,713 44
C, E	Fairhaven, MA	3,145 68
C, M	Westport, MA	2,602 24
C, J	New Bedford, MA	1,990 34
C, S	New Bedford, MA	5,417 95
C, L	New Bedford, MA	5,185 77
C, Y	New Bedford, MA	98 00
C, R	New Bedford, MA	775 00
C, D	Fairhaven, MA	2,799 95
C, D	Westport, MA	1,002 40
D, M	N Dartmouth, MA	1,671 00
D, C	Fairhaven, MA	2,452 35
D, V	Fairhaven, MA	2,646 63
D, F	New Bedford, MA	449 00
D, M	Westport, MA	1,059 78
D, L	New Bedford, MA	4,255 00
D, C	New Bedford, MA	1,903 00
D, M	Fairhaven, MA	3,738 00
D, J	New Bedford, MA	374 90
D, L	N Dartmouth, MA	2,245 80
F, B	New Bedford, MA	1,049 24
F, M	Fairhaven, MA	1,003 30
F, L	New Bedford, MA	3,793 50
F, M	New Bedford, MA	347 00
F, M	N Dartmouth, MA	4,417 86
F, F	New Bedford, MA	169 00
G, B	Fairhaven, MA	2,831 60
G, A	Westport, MA	1,864 72
G, V	Westport, MA	1,430 00
G, C	New Bedford, MA	100 00
G, V	New Bedford, MA	308 00
G, C	New Bedford, MA	1,308 60
G, B	New Bedford, MA	59 62
G, P	Fairhaven, MA	1 777 12
G, B	Fairhaven, MA	374 15
G, E	S Dartmouth, MA	522 55
G, O	N Dartmouth, MA	3,657 92
G, N	Fairhaven, MA	1,747 40
H, D	New Bedford, MA	2,314 98
H, G	New Bedford, MA	951 41
H, E	Fairhaven, MA	2,967 01
H, B	New Bedford, MA	3,280 00
I, L	New Bedford, MA	1,280 00
J, M	New Bedford, MA	250 00

J, S	Fairhaven, MA	2,313 14
K, J	Fairhaven, MA	4 053 12
K, V	Westport, MA	100 00
L, B	Fairhaven, MA	500 00
L, H	S Dartmouth, MA	1,974 45
L, C	S Dartmouth, MA	2,254 28
L, G	Westport, MA	1 755 40
L, C	New Bedford, MA	977 96
L, E	New Bedford, MA	7,335 00
L, A	Westport, MA	4,443 81
L, L	S Dartmouth, MA	700 00
M, H	Westport, MA	4,086 28
M, C	New Bedford, MA	2,719 75
M, C	Fairhaven, MA	974 40
M, T	New Bedford, MA	1,300 00
M, M	S Dartmouth, MA	1,571 94
M, J	S Dartmouth, MA	1,300 00
M, M	New Bedford, MA	872 00
M, D	Westport, MA	-365 23
M, M	Fairhaven, MA	3,924 60
M, I	Westport, MA	1,626 00
M, J	N Dartmouth, MA	2,242 84
M, C	Acushnet, MA	3,999 61
M, S	New Bedford, MA	900 00
M, J	Acushnet, MA	3,109 67
M, J	Fairhaven, MA	2,199 50
M, C	Fairhaven, MA	2,514 36
M, H	S Dartmouth, MA	2 800 00
N, P	N Dartmouth, MA	2,602 08
O, A	New Bedford, MA	4,359 51
O, G	New Bedford, MA	322 30
O, R	New Bedford, MA	12,593 00
P, L	Fairhaven, MA	2,145 80
P, M	Fairhaven, MA	2,245 80
P, B	S Dartmouth, MA	2,238 83
P, S	Westport, MA	3,163 47
P, V	Fairhaven, MA	2,258 50
P, H	Fairhaven, MA	6 494 80
P, D	N Dartmouth, MA	876 00
Q, J	New Bedford, MA	3,880 21
R, H	S Dartmouth, MA	2,602 24
R, C	S Dartmouth, MA	3,150 00
R, A	S Dartmouth, MA	1,825 00
R, C	New Bedford, MA	416 32
R, D	Westport, MA	1,666 81
R, R	Fairhaven, MA	2,242 68
R, L	Westport, MA	5,785 16
R, K	N Dartmouth, MA	500 00
R, R	New Bedford, MA	1 692 35
R, A	New Bedford, MA	2,980 44
R, A	New Bedford, MA	4,793 48
R, A	S Dartmouth, MA	1,400 00
R, F	N Dartmouth, MA	287 00
R, M	Westport, MA	3 034 00
R, L	New Bedford, MA	1,537 50
S, D	N Dartmouth, MA	3,695 00
S, D	N Dartmouth, MA	83 95
S, I	New Bedford, MA	1,027 00
S, M	Fairhaven, MA	2,254 28
S, J	Fairhaven, MA	2,020 00
S, B	New Bedford, MA	4,285 00
S, M	New Bedford, MA	321 54
S, A	New Bedford, MA	5,742 10
S, C	Westport, MA	1,030 00
S, D	S Dartmouth, MA	3,700 00
S, L	Fairhaven, MA	2,930 00

S, L	N Dartmouth, MA	524 00
S, D	New Bedford, MA	1,054 72
S, B	Fairhaven, MA	100 00
S, B	Westport, MA	2,482 84
S, P	New Bedford, MA	2,355 09
S, A	S Dartmouth, MA	1,185 72
T, M	New Bedford, MA	735 50
T, M	New Bedford, MA	294 00
T, P	Fairhaven, MA	36 13
T, D	S Dartmouth, MA	2,029 20
T, B	New Bedford, MA	130 38
T, A	Westport, MA	-180 47
T, J	New Bedford, MA	509 78
V, R	Fairhaven, MA	2,255 52
V, G	Acushnet, MA	1,745 17
V, K	Westport, MA	2,242 84
V, P	New Bedford, MA	1,723 00
W, B	New Bedford, MA	2 852 42
W, T	Westport, MA	726 45
W, L	Fairhaven, MA	2,813 40
Z, G	Fairhaven, MA	1,660 00
		<hr/>
		318,589 46
		<hr/>
TOTAL		<u>318,589 46</u>