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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 instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2016

Open to Public Inspection

For calendar year 2016, or tax year beginning 01-01-2016, and ending 12-31-2016

Name of foundation
THE IRVING AND BERNICE SINGER FAMILY
FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address)
C/O GARY J SINGER PO BOX 16415

City or town, state or province, country, and ZIP or foreign postal code
HOOKSETT, NH 031066415

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

H Check type of organization

☒ Section 501(c)(3) exempt private foundation

☐ Section 4947(a)(1) nonexempt charitable trust

☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16)

\$ 1,121,508

J Accounting method

☒ Cash

☐ Accrual

☐ Other (specify)

(Part I, column (d) must be on cash basis)

A Employer identification number

02-0449779

B Telephone number (see instructions)

(603) 669-4100

C If exemption application is pending, check here

☐

D 1. Foreign organizations, check here

☐

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

☐

E If private foundation status was terminated under section 507(b)(1)(A), check here

☐

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

☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	250		
	2 Check ☒ if the foundation is not required to attach Sch. B			
	3 Interest on savings and temporary cash investments	53	53	
	4 Dividends and interest from securities	26,035	26,035	
	5a Gross rents			
	b Net rental income or (loss)			
	6a Net gain or (loss) from sale of assets not on line 10	46,951		
	b Gross sales price for all assets on line 6a	474,307		
	7 Capital gain net income (from Part IV, line 2)		46,951	
	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	73,289	73,039		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0	0
	14 Other employee salaries and wages			
	15 Pension plans, employee benefits			
	16a Legal fees (attach schedule)			
	b Accounting fees (attach schedule)			
	c Other professional fees (attach schedule)	10,589	10,589	0
	17 Interest			
	18 Taxes (attach schedule) (see instructions)	986	98	0
	19 Depreciation (attach schedule) and depletion			
	20 Occupancy			
	21 Travel, conferences, and meetings			
	22 Printing and publications			
	23 Other expenses (attach schedule)	75	0	75
	24 Total operating and administrative expenses. Add lines 13 through 23	11,650	10,687	75
	25 Contributions, gifts, grants paid	165,001		165,001
26 Total expenses and disbursements. Add lines 24 and 25	176,651	10,687	165,076	
	27 Subtract line 26 from line 12			
	a Excess of revenue over expenses and disbursements	-103,362		
	b Net investment income (if negative, enter -0-)		62,352	
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

Cat No 11289X

Form 990-PF (2016)

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 (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	38,417	12,943	12,943
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,050,256	972,553	1,107,451
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	1,299	1,114	1,114	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,089,972	986,610	1,121,508	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	1,089,972	986,610	
	30	Total net assets or fund balances (see instructions)	1,089,972	986,610	
31	Total liabilities and net assets/fund balances (see instructions) .	1,089,972	986,610		

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,089,972
2	Enter amount from Part I, line 27a	2	-103,362
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	986,610
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	986,610

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a PUBLICLY TRADED SECURITIES - ST			
b PUBLICLY TRADED SECURITIES - LT			
c CAPITAL GAINS DIVIDENDS	P		
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 18,211		17,477	734
b 450,729		409,879	40,850
c 5,367			5,367
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			734
b			40,850
c			5,367
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	46,951
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2015	111,064	1,261,696	0 088028
2014	102,359	1,366,552	0 074903
2013	113,204	1,361,966	0 083118
2012	69,433	1,327,504	0 052303
2011	73,000	1,325,071	0 055091

2 Total of line 1, column (d)	2	0 353443
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 070689
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	1,154,374
5 Multiply line 4 by line 3	5	81,602
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	624
7 Add lines 5 and 6	7	82,226
8 Enter qualifying distributions from Part XII, line 4	8	165,076

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	624
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	624
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	624
6	Credits/Payments		
a	2016 estimated tax payments and 2015 overpayment credited to 2016	6a	1,200
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	350
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d.	7	1,550
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	926
11	Enter the amount of line 10 to be Credited to 2017 estimated tax ▶ 926 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	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <i>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</i>	1b	No
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? <i>If "Yes," attach a detailed description of the activities</i>	2	No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	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? <i>If "Yes," attach the statement required by General Instruction T</i>	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NH		
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? <i>If "No," attach explanation</i> .	8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9	No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	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? Website address N/A	13	Yes	
14	The books are in care of GARY SINGER Telephone no (603) 669-4100			

Located at **PO BOX 16415 HOOKSETT NH** ZIP+4 **031066415**

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 2016, 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 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 ▶	16	Yes No

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.

1a	During the year did the foundation (either directly or indirectly)		Yes	No
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? ☐ 1b			
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 2016? ☐ 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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions). ☐ 2b			
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2016 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 2016). ☐ Yes ☒ No 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 2016? 4b			No

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

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

[illegible][illegible]

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	1,145,159
b	Average of monthly cash balances.	1b	25,680
c	Fair market value of all other assets (see instructions).	1c	1,114
d	Total (add lines 1a, b, and c).	1d	1,171,953
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	1,171,953
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	17,579
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	1,154,374
6	Minimum investment return. Enter 5% of line 5.	6	57,719

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	57,719
2a	Tax on investment income for 2016 from Part VI, line 5.	2a	624
b	Income tax for 2016 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	624
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	57,095
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	57,095
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	57,095

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	165,076
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	165,076
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	624
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	164,452

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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				57,095
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2016				
a From 2011.				4,794
b From 2012.				3,969
c From 2013.				45,708
d From 2014.				35,865
e From 2015.				48,667
f Total of lines 3a through e.	139,003			
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ \$ _____ 165,076				
a Applied to 2015, 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 2016 distributable amount.				57,095
e Remaining amount distributed out of corpus	107,981			
5 Excess distributions carryover applied to 2016 (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	246,984			
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 2015 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2017				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 2011 not applied on line 5 or line 7 (see instructions).	4,794			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	242,190			
10 Analysis of line 9				
a Excess from 2012.				3,969
b Excess from 2013.				45,708
c Excess from 2014.				35,865
d Excess from 2015.				48,667
e Excess from 2016.				107,981

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2016, 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)

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) 2016	(b) 2015	(c) 2014	(d) 2013	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					

3 Complete 3a, b, or c for the alternative test relied upon

a "Assets" alternative test—enter

(1) Value of all assets

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

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

c "Support" alternative test—enter

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

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

(3) Largest amount of support from an exempt organization

(4) Gross investment income

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

1 Information Regarding Foundation Managers:

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

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

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 <i>Paid during the year</i> See Additional Data Table				
Total			3a	165,001
b <i>Approved for future payment</i>				
Total			3b	0

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	53	
4 Dividends and interest from securities. . . .			14	26,035	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	46,951	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e). .		0		73,039	0
13 Total. Add line 12, columns (b), (d), and (e).			13		73,039

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

Part XVII

- | | Yes | No |
|-------|-----|----|
| 1a(1) | | No |
| 1a(2) | | No |
| 1b(1) | | No |
| 1b(2) | | No |
| 1b(3) | | No |
| 1b(4) | | No |
| 1b(5) | | No |
| 1b(6) | | No |
| 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

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

Print/Type preparer's name JAMES J FLEURIEL JR	Preparer's Signature	Date	Check if self-employed ► ☐	PTIN P01061273
Firm's name ► RSM US LLP				Firm's EIN ► 42-0714325
Firm's address ► 80 CITY SQUARE BOSTON, MA 021293742				Phone no (617) 912-9000

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation				
(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
ALAN SINGER	TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, NH 03106				
BERNICE SINGER	TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, NH 03106				
ROBERT SINGER	TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, NH 03104				
STEPHEN SINGER	TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, NH 03106				
STEWART SINGER	TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, PA 19025				
JOY SYDNEY	TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, NH 03106				
GARY J SINGER	PRESIDENT/TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, NH 03106				
JEFFREY SINGER	VICE PRESIDENT/TRUSTEE 0 01	0	0	0
PO BOX 16415 HOOKSETT, NH 03106				
MICHAEL SYDNEY	TREASURER/TRUSTEE 0 10	0	0	0
PO BOX 16415 HOOKSETT, NE 03106				

Form 990PF Part XV Line 1a - 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).

GARY J SINGER

MICHAEL SYDNEY

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>				
ABRAMSON CENTER FOR JEWISH LIFE 1425 HORSHAM ROAD NORTH WALES, PA 19002	NONE	PC	GENERAL OPERATING SUPPORT	3,000
AISH CAMPUS BOSTON 14 EMBASSY ROAD BRIGHTON, MA 02135	NONE	PC	GENERAL OPERATING SUPPORT	1,000
BRIDGE ACADEMY 1001 DEAL RD OCEAN, NJ 07712	NONE	PC	GENERAL OPERATING SUPPORT	500
CAMP SIMCHA SPECIAL 151 WEST 30TH STREET THIRD FLOOR NEW YORK, NY 10001	NONE	PC	GENERAL OPERATING SUPPORT	250
CHABAD LUBAVITCH OF NEW HAMPSHIRE 7 CAMELOT PLACE MANCHESTER, NH 03104	NONE	PC	BUILDING CAMPAIGN - \$100,000, GENERAL OPERATING SUPPORT - \$10,000	110,000
Total ▶ 3a				165,001

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>				
CHABAD LUBAVITCH OF ULSTER COUNTY 254 LUCAS AVENUE KINGSTON, NY 12401	NONE	PC	GENERAL OPERATING SUPPORT	250
CHAI CENTER OF BROOKLINE 105 ST PAUL STREET BROOKLINE, MA 02446	NONE	PC	GENERAL OPERATING SUPPORT	3,000
CONGREGATION AHAVAS ACHIM 53 1/2 WASHINGTON ST NEWBURYPORT, MA 01950	NONE	PC	GENERAL OPERATING SUPPORT	1,000
FOREST HILLS JEWISH CENTER 106-06 QUEENS BOULEVARD QUEENS, NY 11375	NONE	PC	GENERAL OPERATING SUPPORT	500
GIRLS AT WORK INC 4 ELM ST MANCHESTER, NH 03103	NONE	PC	GENERAL OPERATING SUPPORT	750
Total ▶ 3a				165,001

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>				
GREATER BOSTON ERUV CORPORATION 693 CHESTNUT HILL AVENUE BROOKLINE, MA 02445	NONE	PC	GENERAL OPERATING SUPPORT	100
JACK M BARRACK HEBREW ACADEMY 272 SOUTH BRYN MAWR AVENUE BRYN MAWR, PA 19010	NONE	PC	GENERAL OPERATING SUPPORT	625
JEWISH FEDERATION OF NEW HAMPSHIRE 66 HANOVER ST SUITE 300 MANCHESTER, NH 03101	NONE	PC	GENERAL OPERATING SUPPORT	3,000
JEWISH FOUNDATION OF ULSTER COUNTY 259 MILLERS LANE EXT KINGSTON, NY 12401	NONE	PC	GENERAL OPERATING SUPPORT	1,000
JEWISH NATIONAL FUND 78 RANDALL AVE ROCKVILLE CENTER, NY 11570	NONE	PC	GENERAL OPERATING SUPPORT	1,500
Total ► 3a				165,001

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>				
LUBAVITCH OF MONTGOMERY COUNTY 1311 FORT WASHINGTON AVENUE FORT WASHINGTON, PA 19034	NONE	PC	GENERAL OPERATING SUPPORT	1,000
MAIMONIDES SCHOOL 34 PHILBRICK ROAD BROOKLINE, MA 02445	NONE	PC	GENERAL OPERATING SUPPORT	7,500
MANCHESTER CITY LIBRARY FOUNDATION 405 PINE STREET MANCHESTER, NH 03104	NONE	PC	GENERAL OPERATING SUPPORT	250
MEMORIAL SLOAN KETTERING 1275 YORK AVENUE NEW YORK, NY 10065	NONE	PC	GENERAL OPERATING SUPPORT	250
NEW ENGLAND REGION NCSY 208 SUMMER STREET NEWTON, MA 02459	NONE	PC	GENERAL OPERATING SUPPORT	1,000
Total ► 3a				165,001

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>				
NEW HAMPTON SCHOOL 70 MAIN STREET NEW HAMPTON, NH 03256	NONE	PC	GENERAL OPERATING SUPPORT	625
PJ LIBRARY 380 UNION ST SUITE 200 WEST SPRINGFIELD, MA 01089	NONE	PC	GENERAL OPERATING SUPPORT	1,250
PLANNED PARENTHOOD 123 WILLIAM STREET 10TH FLOOR NEW YORK, NY 10038	NONE	PC	GENERAL OPERATING SUPPORT	417
PLUM ISLAND BEAUTIFICATION 8 PLUM ISLAND BLVD NEWBURY, MA 01951	NONE	PC	GENERAL OPERATING SUPPORT	750
SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVENUE MONTGOMERY, AL 36104	NONE	PC	GENERAL OPERATING SUPPORT	417
Total ▶ 3a				165,001

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>				
TEMPLE ISRAEL OF MANCHESTER 66 SALMON STREET MANCHESTER, NH 03104	NONE	PC	GENERAL OPERATING SUPPORT	12,000
TEMPLE SINAI 1401 LIMEKILN PIKE DRESHER, PA 19025	NONE	PC	GENERAL OPERATING SUPPORT	1,000
THE ADL 40 COURT ST 12 BOSTON, MA 02108	NONE	PC	GENERAL OPERATING SUPPORT	417
UNIVERSITY OF TEXAS MD ANDERSON CANCER CENTER 1515 HOLCOMBE BOULEVARD HOUSTON, TX 77030	NONE	PC	GENERAL OPERATING SUPPORT	8,000
YESHIVA KETTER TORAH 5 MERIDIAN RD EATONTOWN, NJ 07724	NONE	PC	GENERAL OPERATING SUPPORT	500
Total ▶ 3a				165,001

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>				
YESHIVA LEV AHRON 1464 EAST 54TH STREET BROOKLYN, NY 11230	NONE	PC	GENERAL OPERATING SUPPORT	1,000
YOUNG ISRAEL FOREST HILLS 7100 YELLOWSTONE BLVD FOREST HILLS, NY 11375	NONE	PC	GENERAL OPERATING SUPPORT	250
YOUNG ISRAEL OF BROOKLINE 62 GREEN STREET BROOKLINE, MA 02446	NONE	PC	GENERAL OPERATING SUPPORT	1,900
Total ▶ 3a				165,001

TY 2016 Investments - Other Schedule

Name: THE IRVING AND BERNICE SINGER FAMILY
FOUNDATION

EIN: 02-0449779

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
1,178.77 SHARES VANGUARD 500 INDEX FUND ADMIRAL	AT COST	124,633	243,499
6,783.95 SHARES VANGUARD ADMIRAL GNMA FD	AT COST	69,184	71,503
31,419.82 SHARES VANGUARD INTERMEDIATE TERM BOND	AT COST	344,802	353,159
1,205.53 SHARES VANGUARD WINDSOR II ADMIRAL	AT COST	70,013	75,165
1,936.86 SHARES VANGUARD SHORT-TERM BOND INDEX	AT COST	20,450	20,201
2,878.01 SHARES PUTNAM ABSOLUTE RETURN 700 Y	AT COST	36,897	32,866
2,094.28 SHARES COLUMBIA INCOME OPPORTUNITIES	AT COST	20,145	20,524
1,607.88 SHARES FIDELITY ADVISOR FLOATING RATE	AT COST	15,500	15,484
6,361.18 SHARES JPMORGAN MORTGAGE BACKED	AT COST	72,835	70,927
3,157.67 SHARES JPMORGAN DISCIPLINED EQUITY	AT COST	72,500	74,584
777.99 SHARES OPPENHEIMER INTL GROWTH FD	AT COST	26,125	26,981
2,554.67 SHARES TRANSAMERICA INTERNATIONAL	AT COST	39,298	41,948
371.98 SHARES VANGUARD MID CAP INDEX ADM	AT COST	60,171	60,610

TY 2016 Other Assets Schedule

Name: THE IRVING AND BERNICE SINGER FAMILY
FOUNDATION

EIN: 02-0449779

Other Assets Schedule

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DUE FROM BROKER	1,299	1,114	1,114

TY 2016 Other Expenses Schedule

Name: THE IRVING AND BERNICE SINGER FAMILY
FOUNDATION

EIN: 02-0449779

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NH FILING FEE	75	0		75

TY 2016 Other Professional Fees Schedule

Name: THE IRVING AND BERNICE SINGER FAMILY
FOUNDATION

EIN: 02-0449779

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	10,589	10,589		0

TY 2016 Taxes Schedule

Name: THE IRVING AND BERNICE SINGER FAMILY
FOUNDATION

EIN: 02-0449779

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
2016 FEDERAL ESTIMATES	388	0		0
2015 FEDERAL BALANCE DUE	500	0		0
2016 FOREIGN DIVIDEND TAX	98	98		0