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
VIOLA FOUNDATION THE
% BERNATH & ROSENBERG PC

A Employer identification number
13-3915359

Number and street (or P O box number if mail is not delivered to street address)
1430 BROADWAY

Room/suite

B Telephone number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10018

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 *(from Part II, col (c), line 16)*▶$ 0

J Accounting method ☑ Cash ☐ Accrual ☐ Other (specify) ____
(Part I, column (d) must be on cash basis)

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

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	185,000			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	54	54	54	
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)				
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	185,054	54	54	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	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)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)				
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	483	433		50
	24	**Total operating and administrative expenses.** Add lines 13 through 23	483	433		50
	25	Contributions, gifts, grants paid	263,372			263,372
	26	**Total expenses and disbursements.** Add lines 24 and 25	263,855	433		263,422
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-78,801			
	b	**Net investment income** (if negative, enter -0-)		0		
	c	**Adjusted net income**(if negative, enter -0-)			54	

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	88,103	9,302	
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)			
	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)			
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	88,103	9,302	0
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	
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	88,103	9,302	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances** (see instructions)	88,103	9,302	
	31 **Total liabilities and net assets/fund balances** (see instructions)	88,103	9,302	

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	88,103
2	Enter amount from Part I, line 27a	2	-78,801
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	9,302
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	9,302

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			

	(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				
b				
c				
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				
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

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	371,963	85,295	4 36090
2014	300,400	93,658	3 20741
2013	223,308	99,608	2 24187
2012	220,690	93,565	2 35868
2011	170,719	102,789	1 66087

2 **Total** of line 1, column (d)	2	13 829731
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	2 765946
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5 . . .	4	43,046
5 Multiply line 4 by line 3	5	119,063
6 Enter 1% of net investment income (1% of Part I, line 27b) . . .	6	
7 Add lines 5 and 6	7	119,063
8 Enter qualifying distributions from Part XII, line 4 . . .	8	263,422

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	0
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	
3	Add lines 1 and 2.	3	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	
6	Credits/Payments		
a	2016 estimated tax payments and 2015 overpayment credited to 2016 — 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 — 2		
7	Total credits and payments Add lines 6a through 6d.	7	2
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	2
11	Enter the amount of line 10 to be **Credited to 2017 estimated tax** ▶ | **Refunded** ▶	11	2

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)?	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 ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		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? *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		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	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? *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) ▶NY			
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	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)? *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 ▶JAMES H BERNATH Telephone no ▶(212) 221-1140

Located at ▶1430 BROADWAY NEW YORK NY ZIP+4 ▶10018

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

			Yes	No
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?	16		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

			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		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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____

			Yes	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)	2b		No

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

			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).*	3b		No
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

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)?	**5b**		**No**
	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? ☐ Yes ☑ No			
	If "Yes," attach the statement required by Regulations section 53 4945-5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**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**		**No**

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	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	**(e)** Expense account, other allowances
JAMES H BERNATH 2 VALENCIA DRIVE MONSEY, NY 10952	Trustee 10 00	0		
SUSI BERNATH 2 VALENCIA DRIVE MONSEY, NY 10952	Trustee 1 00	0		

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

(a) Name and address of each employee paid more than $50,000	Title, and average hours per week **(b)** devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				

Total number of other employees paid over $50,000. ▶

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

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		

Part IX-A **Summary of Direct Charitable Activities**

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

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	0
b	Average of monthly cash balances.	1b	43,702
c	Fair market value of all other assets (see instructions).	1c	0
d	**Total** (add lines 1a, b, and c).	1d	43,702
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	
3	Subtract line 2 from line 1d.	3	43,702
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	656
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	43,046
6	**Minimum investment return.** Enter 5% of line 5.	6	2,152

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	2,152
2a	Tax on investment income for 2016 from Part VI, line 5. 2a		
b	Income tax for 2016 (This does not include the tax from Part VI). 2b		
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	2,152
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	2,152
6	Deduction from distributable amount (see instructions).	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	2,152

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	263,422
b	Program-related investments—total from Part IX-B.	1b	
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	263,422
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	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4.	6	263,422

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					2,152
2 Undistributed income, if any, as of the end of 2016					
a Enter amount for 2015 only.					
b Total for prior years 20___ , 20___ , 20___					
3 Excess distributions carryover, if any, to 2016					
a From 2011.	165,582				
b From 2012.	216,012				
c From 2013.	218,886				
d From 2014.	295,717				
e From 2015.	367,698				
f Total of lines 3a through e.		1,263,895			
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ $ 263,422					
a Applied to 2015, but not more than line 2a					
b Applied to undistributed income of prior years (Election required—see instructions).					
c Treated as distributions out of corpus (Election required—see instructions).		0			
d Applied to 2016 distributable amount.					2,152
e Remaining amount distributed out of corpus		261,270			
5 Excess distributions carryover applied to 2016 *(If an amount appears in column (d), the same amount must be shown in column (a))*					
6 Enter the net total of each column as indicated below:					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		1,525,165			
b Prior years' undistributed income Subtract line 4b from line 2b					
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.					
d Subtract line 6c from line 6b Taxable amount —see instructions					
e Undistributed income for 2015 Subtract line 4a from line 2a Taxable amount—see instructions					
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)					
8 Excess distributions carryover from 2011 not applied on line 5 or line 7 (see instructions)		165,582			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a		1,359,583			
10 Analysis of line 9					
a Excess from 2012.	216,012				
b Excess from 2013.	218,886				
c Excess from 2014.	295,717				
d Excess from 2015.	367,698				
e Excess from 2016.	261,270				

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)

	Tax year	Prior 3 years			(e) Total
	(a) 2016	**(b)** 2015	**(c)** 2014	**(d)** 2013	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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))

JAMES H BERNATH

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 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* See Additional Data Table				
Total . . . . ▶ **3a**				263,372
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

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	54	
4 Dividends and interest from securities. . . .					
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					
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). .				54	

13 **Total.** Add line 12, columns (b), (d), and (e). 13 54

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

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.	**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**

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

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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

******	2017-05-04	******	May the IRS discuss this return with the preparer shown below (see instr)? ☑ **Yes** ☐ **No**
Signature of officer or trustee	Date	Title	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
James H Bernath				P00187297
Firm's name ▶ Bernath & Rosenberg PC				Firm's EIN ▶
Firm's address ▶ 1430 Broadway 7th Floor New York, NY 100183308				Phone no (212) 221-1140

Form 990PF Part XV Line 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*				
CONGREGATION AHAVAS CHESED 120 2ND STREET LAKEWOOD, NJ 08701	NONE	PC	RELIGIOUS	17,500
KOLLEL ZICHRON SHNEUR 55 WEST MAPLE AVENUE MONSEY, NY 10952	NONE	PC	EDUCATIONAL	63,700
KAHAL MEKOR CHAIM 7 VALENCIA DRIVE MONSEY, NY 10952	NONE	PC	RELIGIOUS	11,685
THE OJC FUND 1303 53RD STREET BROOKLYN, NY 11219	NONE	PC	CHARITABLE	40,000
YESHIVAS MIR YERUSHALAYIM 5227 NEW UTRECT AVE BROOKLYN, NY 11219	NONE	PC	EDUCATIONAL	2,500
YESHIVAS NOVOMINSK 1690 60TH STREET BROOKLYN, NY 11204	NONE	PC	EDUCATIONAL	12,500
ZICHRON MENACHEM INC 8 ELYON ROAD MONSEY, NY 10952	NONE	PC	EDUCATIONAL	11,900
SHUVURETURN 5417 18TH AVE BROOKLYN, NY 11204	NONE	PC	EDUCATIONAL	5,000
TALMUDICAL YESHIVA OF PHILADELPHIA 6063 DREXEL ROAD PHILADELPHIA, PA 19131	NONE	PC	EDUCATIONAL	5,000
OTHER CHARITIES - SEE ATTACHED SCHE VARIOUS VARIOUS, NY 10952	NONE	PC	EDUCATIONAL	82,487
BETH MEDROSH ELYON 73 MAIN STREET MONSEY, NY 10952	NONE	PC	EDUCATIONAL	5,000
KOLLEL BEER MORDECHAI 15 CARLTON LANE MONSEY, NY 10952	NONE	PC	RELIGIOUS	6,100
Total . . . . ▶ **3a**				263,372

TY 2016 Other Expenses Schedule

Name: VIOLA FOUNDATION THE

% BERNATH & ROSENBERG PC

EIN: 13-3915359

Software ID: 16000303

Software Version: 2016v3.0

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK FEES	383	383		
FILING FEES	100	50		50

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

Schedule of Contributors

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

OMB No 1545-0047

2016

Name of the organization	Employer identification number
VIOLA FOUNDATION THE % BERNATH & ROSENBERG PC	13-3915359

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☑ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

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

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling $5,000 or more during the year . . . . ▶ $ ____________

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

Name of organization	Employer identification number
VIOLA FOUNDATION THE % BERNATH & ROSENBERG PC	13-3915359

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JAMES H BERNATH 2 VALENCIA DRIVE MONSEY, NY10952	$ 155,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	JSB 76 AVENUE LLC 2 VALENCIA DRIVE MONSEY, NY10952	$ 30,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
-		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
-		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
-		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
-		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization	Employer identification number
VIOLA FOUNDATION THE % BERNATH & ROSENBERG PC	13-3915359

Part II Noncash Property

(see instructions) Use duplicate copies of Part II if additional space is needed

(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No.from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Name of organization	Employer identification number
VIOLA FOUNDATION THE % BERNATH & ROSENBERG PC	13-3915359

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.) ▶ $** ____________

Use duplicate copies of Part III if additional space is needed

(a) No.from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No.from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No.from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No.from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

THE VIOLA FOUNDATION
CONTRIBUTIONS PAID
January through December 2016

	Jan - Dec 16
Afikim Inc.	-300.00
Amer. Fr of Bais Medrosh Taharos	-1,000.00
Amer. Fr of Beer Chaim Yitzchok	-250.00
Amer. Fr of Bircas Mordechai	-1,250.00
Amer. Fr of Halichot Shlomo	-500.00
Amer. Fr of Heichal Moshe	-100.00
Amer. Fr of Hungarian Jewish Heritage Inc	-500.00
Amer. Fr of Kollel Shaarei Horah	-150.00
Amer. Fr of Mosdos Hakerem	-50.00
Amer. Fr of Yeshiva Mea Shearim	-500.00
Amer. Fr of Yeshiva T"Torah Kiryt Malachi	-150.00
Amer. Fr of Yeshivat Harei Yehudah	-180.00
Anshei Maamed Foundation	-500 00
Bais Havaad Halacha Center	-250.00
Bais Lubavitch	-360.00
Bais Medrash L'Torah	-100.00
Bais Tova	-250.00
Bais Yaakov Elementary of RC	-180.00
Bais Yaakov of Spring Valley	-360.00
Bayis Lepleitos	-1,000.00
Belzer Shtibel	-100.00
Bensalem Outreach Center	-500.00
Beth Jacob H.S. of Denver	-100.00
Beth Medrosh Elyon	-5,000.00
Beth Medrosh Emek Yehoshua	-250.00
Beth Medrosh of Monsey	-500.00
Binyan Torah	-250.00
Binyan Yerushalayim Fund	-100.00
Bonei Olam	-180.00
BTY Foundation	-180.00
Bucks County Mikvah Association	-50.00
Chasdei Avos	-100 00
Chasdei Dovid Charity Fund	-100.00
Chasdei Eliezer	-100.00
Chasodem Tovem	-100.00
Chazora Center of Rockland County	-100.00
Chesed L' Avrohom	-1,000.00
Chesed Tzedaka Help Fund	-630.00
Chevron Yeshiva	-250.00
China V'Chisda	-1,000 00
Cong. Adir Bamorom	-1,000 00
Cong. Agudath Israel of Monsey	-250 00
Cong. Ahavas Chesed	-17,500.00
Cong. Ahavas Torah	-1,250.00
Cong. Ahavas Yisroel	-600 00
Cong. Ameilei Torah	-2,000.00
Cong. Bais Avrohom Yaakov	-180.00
Cong. Bais Halevi	-50 00
Cong. Bais Shmuel	-180.00
Cong. Beth Shalom	-100 00
Cong. Beth Tefillo	-120 00
Cong. Binas Yissocher	-100 00
Cong. BMG	-1,250.00
Cong. Bnei Aharon	-360 00
Cong. Bnei Yechiel	-496.00
Cong. Chaburas Dirshu	-500.00
Cong. Chasdei Moshe	-500 00
Cong. Derech Chaim	-100 00
Cong. Derech Emunah	-36.00
Cong. Derech Yisroel	-500 00
Cong. Hamoor	-110 00
Cong. Imrei Yehuda	-500.00
Cong. Kedushas Aharon	-500.00
Cong. Kehillat Israel	-460.00
Cong. Mesivta Ohel Torah	-1,000.00
Cong. Mikdash Dovid	-180.00

THE VIOLA FOUNDATION
CONTRIBUTIONS PAID
January through December 2016

	Jan - Dec 16
Cong. Nachlas Moshe	-360 00
Cong. Oholei Yaakov	-100.00
Cong. Ohr Yisroel	-800.00
Cong. Ozer Yisroel	-100 00
Cong. Pnei Menachem	-500.00
Cong. Sdei Yaakov of Square	-360 00
Cong. Shaarei Chesed	-250 00
Cong. Shaarei Tefilla	-520 00
Cong. Shefah Chaim	-100 00
Cong. Siach Yitzchok	-180 00
Cong. Tehillas Aryeh	-150 00
Cong. Tiferes Yisroel	-930.00
Cong. Tiferes Zvi	-250 00
Cong. Tzemach David	-250 00
Cong. Yeshias Yisroel	-180.00
Cong. Zichron Avos	-100.00
Cong. Zichron Be'er	-100.00
Cong. Zichron Elchonon	-100.00
Ezras Moshe	-100 00
Friends of Hadar Zion	-200 00
Friends of Hamaayan Inc	-100 00
Friends of Mosdos Goor	-250 00
Friends of Tehillas Shlomo	-500.00
Habein Yakir	-180 00
Ichud Hayeshivos	-150.00
Jewish Heritage Center	-300.00
Jewish Renaissance Center	-200.00
Kahal Chasdei Yerushalayim	-180.00
Kahal Chasidei Yerushalayim	-250.00
Kahal Mekor Chaim	-11,685.00
Keren Avreichim	-100.00
Keren Even Habochen	-250 00
Keren Shlomo	-250.00
Keren Zichron Zvi	-100 00
Knesset Mordechai	-180.00
Kollel Academy of Advanced Jewish Educ	-500 00
Kollel America	-100.00
Kollel Ateres Zvi	-100.00
Kollel Avreichim D'Monsey	-180.00
Kollel Beer Mordechai	-6,100 00
Kollel Lomdei Shas	-500 00
Kollel Ohr Hatalmud	-250 00
Kollel Ohr Yehuda	-250 00
Kollel Zichron Menachem	-460.00
Kollel Zichron Shneur	-12,200.00
Kollel Zichron Shneur - Wesley	-1,000.00
Kollel Zichron Shneur Building Fund	-50,500 00
Kupath Ezra	-500 00
Machane Achai V'Rayai	-100.00
Mechon Beth Aryeh	-180 00
Mesivta Ahavas Hatorah	-250.00
Mesivta Bevet Chazon Ish	-525.00
Mesivta of Clifton	-360.00
Mesivta of Eatontown	-1,000 00
Mesivta of Lakewood	-1,000 00
Mesivta Ohr Chaim Meir	-500.00
Mesivta Rabbi Chaim Berlin	-300 00
Mesivta Tiferes Yisroel	-200.00
Mesivtha Tifereth Jerusalem	-180 00
Miami Beach Community Kollel	-500.00
Mikvah of College Rosd	-500 00
Mikvah of Rockland County	-100.00
Mishkan Meier	-50 00
Mishmeres Hashalom	-5,600 00
Mosdos Bais Joseph Tzvi	-1,180.00
Mosdos Botoshan	-360.00

THE VIOLA FOUNDATION
CONTRIBUTIONS PAID
January through December 2016

	Jan - Dec 16
Mosdos Chernobel Inc	-1,000 00
Mosdot Rabbeinu Joel Sephardim	-100.00
National Association of Chevra Kadisha	-100.00
Nechomas Yisroel	-180.00
Noam Torah	-150.00
Ohr Meir & Bracha Aid to Terror Victims	-100 00
Ohr Somayach International	-180 00
Oraysah Yeshiva	-180.00
Orlando Torah Academy	-500.00
Orlando Torah Center	-180 00
P'eylim Lev L'Achim	-250.00
PEF	-360 00
Pirchei Agudath Israel	-100.00
Pirchei of Rockland	-50.00
Project Shoresh	-250.00
Rav Chesed	-360.00
Samcheinu	-250 00
Shinev Cong.	-750.00
Shuvu - Return	-5,000.00
Sinai Academy	-5,000 00
Smach Zevulun of NY	-500.00
TAG	-500 00
Talmud Torah Tashbar	-250.00
Talmudical Yeshiva of Philadelphia	-5,000.00
The OJC Fund	-40,000.00
The Shiur	-1,000 00
The Yeruham Center for Torah Education	-300.00
Toldos Avrohom Yitzchok	-50 00
Tomche Shabbos of Rockland County	-460.00
Torah Umesorah	-100 00
Toras Imecha	-250.00
Tov V'Chesed	-100.00
Tower 41 Chevra Shas	-100.00
Tuv Yerushalayim	-100.00
Tzidkas Yosef Naftoli	-100 00
UTA	-500.00
Yeshiva & Mesivta of Clifton	-300 00
Yeshiva Ahavas Yaakov	-450 00
Yeshiva Ateres Tzvi	-100.00
Yeshiva Avir Yaakov	-360.00
Yeshiva Bais Binyomin	-250.00
Yeshiva Bais Mayer	-1,800.00
Yeshiva Bais Mikroh	-360.00
Yeshiva Beth David	-360.00
Yeshiva Degel Hatorah	-180.00
Yeshiva Eitz Chaim	-100 00
Yeshiva Eitz Chaim of Hillside	-180 00
Yeshiva Emek Halacha	-250.00
Yeshiva Gaon Yakov	-1,000.00
Yeshiva Gedola Kesser Torah	-800.00
Yeshiva Gedola of Midwood	-1,000 00
Yeshiva Gedola of South Monsey	-1,150.00
Yeshiva Gedola Ohr Hatorah	-250.00
Yeshiva Harbotzas Torah	-100.00
Yeshiva Maamar Mordechai	-750.00
Yeshiva Me'on Hatorah	-330.00
Yeshiva Meor Hatorah	-100 00
Yeshiva of Telshe Alumnae	-100 00
Yeshiva Ohr Eliyahu	-250 00
Yeshiva Ohr Simcha of Englewood	-500.00
Yeshiva Ohr Torah	-180 00
Yeshiva Ohr V'Daas	-1,000 00
Yeshiva Orchos Chaim	-600 00
Yeshiva Rabbi Samson Raphael Hirsch	-250.00
Yeshiva Shaarei Yosher	-200 00
Yeshiva Tiferes Zion	-500 00

THE VIOLA FOUNDATION
CONTRIBUTIONS PAID
January through December 2016

	Jan - Dec 16
Yeshiva Toras Olam	-150 00
Yeshiva Zichron Meier of Mountaindale	-720 00
Yeshiva Zichron Meilech	-180.00
Yeshiva Zichron Moshe	-550.00
Yeshiva Ziv Hatorah	-500.00
Yeshivas Mir Yerushalayim	-2,500 00
Yeshivas Novominsk	-12,500.00
Yeshivat Beit Eliahu	-1,000 00
Yeshivat Birkat Israel	-500.00
Zichron Avrohom V'Esther	-100.00
Zichron Menachem Inc.	-11,900.00
Zichron Shlomo Yonasan	-500.00
TOTAL	-263,372.00