



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



EXTENDED TO NOVEMBER 15, 2017

Form **990-PF****Return of Private Foundation**

OMB No 1545-0052

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

For calendar year 2016 or tax year beginning

, and ending

Name of foundation SPITZER FOUNDATION		A Employer identification number 91-1160605
Number and street (or P.O. box number if mail is not delivered to street address) 14824 NE 95TH STREET	Room/suite	B Telephone number 425-481-9030
City or town, state or province, country, and ZIP or foreign postal code REDMOND, WA 98052		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) \$ 1,783,598.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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))		(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	492,739.		N/A	
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	32.	32.		
	4 Dividends and interest from securities	64,599.	64,599.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-186,647.			
	b Gross sales price for all assets on line 6a	458,064.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income	-117,977.	0.		STATEMENT 1	
12 Total. Add lines 1 through 11	252,746.	64,631.			
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				
	b Accounting fees STMT 2	2,100.			0.
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	13,189.	0.		0.
	22 Printing and publications				
	23 Other expenses STMT 3	7,666.	0.		0.
	24 Total operating and administrative expenses. Add lines 13 through 23	22,955.	0.		0.
	25 Contributions, gifts, grants paid	78,049.			78,049.
26 Total expenses and disbursements. Add lines 24 and 25	101,004.	0.		78,049.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	151,742.				
b Net investment income (if negative, enter -0-)		64,631.			
c Adjusted net income (if negative, enter -0-)			N/A		

LP

13

Part II Balance Sheets		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	34,165.	706,447.	706,447.	
	2 Savings and temporary cash investments		15,849.	15,849.	
	3 Accounts receivable ▶				
	Less: allowance for doubtful accounts ▶				
	4 Pledges receivable ▶				
	Less: allowance for doubtful accounts ▶				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable STMT 4 ▶ 999,005.				
	Less: allowance for doubtful accounts ▶ 0.	968,475.	999,005.	999,005.	
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments - U.S. and state government obligations				
	b Investments - corporate stock STMT 5	60,528.	50,764.	0.	
	c Investments - corporate bonds				
	Liabilities	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶					
12 Investments - mortgage loans					
13 Investments - other STMT 6		138,685.	-414,240.	61,757.	
14 Land, buildings, and equipment: basis ▶					
Less: accumulated depreciation ▶					
15 Other assets (describe ▶ STATEMENT 7)		360.	540.	540.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		1,202,213.	1,358,365.	1,783,598.	
17 Accounts payable and accrued expenses		5,003.	9,413.		
18 Grants payable					
Liabilities	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons	11,205.	11,205.	STATEMENT 8	
	21 Mortgages and other notes payable	134,700.	134,700.		
	22 Other liabilities (describe ▶)				
	23 Total liabilities (add lines 17 through 22)	150,908.	155,318.		
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	1,051,305.	1,203,047.		
	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	1,051,305.	1,203,047.		
	31 Total liabilities and net assets/fund balances	1,202,213.	1,358,365.		

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	1,051,305.
2 Enter amount from Part I, line 27a	2	151,742.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,203,047.
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	1,203,047.

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 ICAHN ENTERPRISES LP		VARIOUS	VARIOUS
b ICAHN ENTERPRISES LP	P	VARIOUS	VARIOUS
c AIRPORT PARKING LLC	P	VARIOUS	VARIOUS
d SOUND COMMUNITIES NORTHGATE PLAZA LLC	P	VARIOUS	VARIOUS
e 4000 SH TOWERSTREAM CORP		11/11/13	04/20/15

(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		5.	-5.
b 16.			16.
c 16,346.			16,346.
d 433,296.		634,942.	-201,646.
e 8,406.		9,764.	-1,358.

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			-5.
b			16.
c			16,346.
d			-201,646.
e			-1,358.

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	-186,647.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2015	85,525.	1,673,425.	.051108
2014	26,888.	1,580,416.	.017013
2013	100,804.	1,486,897.	.067795
2012	28,263.	1,589,519.	.017781
2011	34,730.	1,537,018.	.022596

2 Total of line 1, column (d)	2	.176293
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	.035259
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	1,103,981.
5 Multiply line 4 by line 3	5	38,925.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	646.
7 Add lines 5 and 6	7	39,571.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	78,049.

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	646.
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	646.
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	646.
6 Credits/Payments:			
a 2016 estimated tax payments and 2015 overpayment credited to 2016	6a	1,192.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	1,192.	
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	546.	
11 Enter the amount of line 10 to be: Credited to 2017 estimated tax ☒ 546. Refunded ☒ 0.	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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ 0. (2) On foundation managers. ▶ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ WA		
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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► NONE	X	
14 The books are in care of ► COLLEEN LAFLAM Telephone no. ► 425-481-9030 Located at ► 14824 NE 95TH STREET, REDMOND, WA ZIP+4 ► 98052		
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 N/A		
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 the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► N/A		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2016?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? If "Yes," list the years ►	☐ 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.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☒ 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.)		X
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2016?		X

Form 990-PF (2016)

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

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

N/A

Organizations relying on a current notice regarding disaster assistance check here

☒

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

N/A

☐ Yes ☐ No

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

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

☐ Yes ☒ No

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

If "Yes" to 6b, file Form 8870.

6b

X

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

☐ Yes ☒ No

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

N/A

7b

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

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

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

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

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

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

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. 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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 NONE	
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	50,000.
b	Average of monthly cash balances	1b	59,491.
c	Fair market value of all other assets	1c	1,011,302.
d	Total (add lines 1a, b, and c)	1d	1,120,793.
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	1,120,793.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	16,812.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,103,981.
6	Minimum investment return. Enter 5% of line 5	6	55,199.

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	55,199.
2a	Tax on investment income for 2016 from Part VI, line 5	2a	646.
b	Income tax for 2016. (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	646.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	54,553.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	54,553.
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	54,553.

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	78,049.
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	78,049.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	646.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	77,403.

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				54,553.
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2016:				
a From 2011				
b From 2012				
c From 2013	29,013.			
d From 2014				
e From 2015	3,462.			
f Total of lines 3a through e	32,475.			
4 Qualifying distributions for 2016 from Part XII, line 4: ▶ \$	78,049.			
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				54,553.
e Remaining amount distributed out of corpus	23,496.			
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	55,971.			
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 instr.			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	0.			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	55,971.			
10 Analysis of line 9:				
a Excess from 2012				
b Excess from 2013	29,013.			
c Excess from 2014				
d Excess from 2015	3,462.			
e Excess from 2016	23,496.			

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

N/A

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

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				
AMERICAN ASSOCIATES BEN GURION UNIVERSITY 1001 AVE OF THE AMERICANS, 19TH FLOOR NEW YORK, NY 10018	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	10,100.
AMERICAN CANCER SOCIETY 250 WILLIAMS ST NW ATLANTA, GA 30303	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	180.
AMERICAN JEWISH COUNCIL 165 E 56TH STREET NEW YORK, NY 10022	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	430.
ANTI DEFAMATION LEAGUE 605 THIRD AVE NEW YORK, NY 10158-3560	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	3,300.
ASPCA 424 E 92ND STREET NEW YORK, NY 10128-6804	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	100.
Total			SEE CONTINUATION SHEET(S) ▶ 3a	78,049.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

SPITZER FOUNDATION

91-1160605

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
BB SWEDISH FOUNDATION 747 BROADWAY SEATTLE, WA 98122	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	225.
BOY SCOUTS OF AMERICA 1325 WEST WALNUT HILL LANE IRVING, TX 75015	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
BOYS & GIRLS CLUB 680 FILBERT STREET SAN FRANCISCO, CA 94133	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	150.
BROTHERS FOR LIFE 270 S HANFORD ST STE 207 SEATTLE, WA 98134	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,800.
CAMPAIGN FOR EQUAL JUSTICE 1325 4TH AVE SUITE 1335 SEATTLE, WA 98101	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	5,000.
CHILDREN'S HOME SOCIETY 1014 WALLA WALLA AVE WENATCHEE, WA 98801	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	500.
CITY CLUB 1333 5TH AVE SEATTLE, WA 98101	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
COLLEGE SUCCESS 1605 NW SAMMAMISH RD STE 200 ISSAQUAH, WA 98027	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	600.
COLUMBIA UNIVERSITY 435 W 116TH STREET BOX A-2 NEW YORK, NY 10027	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	600.
CONGREGATION BETH SHALOM 6800 35TH AVE NE SEATTLE, WA 98115	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	2,500.
Total from continuation sheets				63,939.

SPITZER FOUNDATION

91-1160605

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CONSUMER REPORTS 101 TRUMAN AVE YONKERS, NY 10703	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	225.
DEFENDERS OF WILDLIFE 1130 17TH STREET NW WASHINGTON, DC 20036	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
EQUAL JUSTICE AMERICA BUILDING II-SUITE 204 13540 E BOUNDARY RD MIDLOTHIAN, VA 23112	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	150.
FOOD LIFELINE 815 S 96TH STREET SEATTLE, WA 98108	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
FRIENDS OF 88.5 FM 2601 4TH AVE STE 150 SEATTLE, WA 98121	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,200.
FRYE ART MUSEUM 704 TERRY AVE SEATTLE, WA 98104	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	75.
GIVE NAKED 417 S BRADLEY ST CHOKA, WA 98816	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	200.
HILLEL AT STANFORD PO BOX 20526 STANFORD, CA 94309	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	500.
HOLOCAUST CENTER FOR HUMANITY 2045 2ND AVE SEATTLE, WA 98121	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,000.
JEWISH DAY SCHOOL 15749 NE 4TH STREET BELLEVUE, WA 98008	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	500.
Total from continuation sheets				

SPITZER FOUNDATION

91-1160605

Part XV Supplementary Information**3** Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
JEWISH FAMILY SERVICES 1601 6TH AVENUE SEATTLE, WA 98122	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,000.
JEWISH FEDERATION 2031 THIRD AVENUE SEATTLE, WA 98121	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	11,564.
JEWISH NATIONAL FUND 42 EAST 69TH ST NEW YORK, NY 10021	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,000.
KING COUNTY LIBRARY SYSTEM 960 NEWPORT WAY NW ISSAQUAH, WA 98027	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	4,323.
LADYBUG HOUSE 1215 4TH AVE SUITE 1200 SEATTLE, WA 98161	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	150.
LEGAL VOICE 907 PINE STREET STE 500 SEATTLE, WA 98101	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
LOW INCOME HOUSING 1411 4TH AVE SUITE 850 SEATTLE, WA 98101	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
MENACHEM MENDEL SEATTLE CHEDER 8511 15TH AVENUE NE SEATTLE, WA 98115	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	500.
MYCHARITYBOX 907 PINE STREET SEATTLE, WA 98101	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
NATIONAL MS SOCIETY #100 192 NICKERSON STREET SEATTLE, WA 98109	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	100.
Total from continuation sheets				

SPITZER FOUNDATION

91-1160605

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
NATIONAL WILDLIFE FEDERATION PO BOX 1583 MERRIFIELD, VA 22116	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	450.
NER ISRAEL RABBINICAL COLLEGE 400 MOUNT WILSON LANE PIKESVILLE, MD 21208	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	500.
NETWORK FOR GOOD 1140 CONNECTICUT AVENUE NW, SUITE 700 WASHINGTON, DC 20036	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	553.
NW YESHIVA HIGH SCHOOL 5017 90TH AVENUE SE MERCER ISLAND, WA 98040	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	734.
NYPL ONLINE FUND 175 N END AVE NEW YORK, NY 10282	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	115.
PANIM KOL HADASH 2109 BROADWAY SUITE 203 NEW YORK, NY 10023	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	360.
PROJECT EXTREME 335 CENTRAL AVENUE LAWRENCE, NY 11559	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	500.
PROJECT EXTREME 335 CENTRAL AVENUE LAWRENCE, NY 11559	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,000.
RAINIER ATHLETES 17245 SE 29TH CT BELLEVUE, WA 98008	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,000.
RAINIER CLUB HISTORIC FOUNDATION 840 4TH AVE SEATTLE, WA 98104	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	500.
Total from continuation sheets				

SPITZER FOUNDATION

91-1160605

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
SCT WEBSITE 4150 CHURCH STREET SUITE 1024 STANFORD, FL 32771	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	100.
SEATTLE ART MUSEUM 1300 FIRST AVE SEATTLE, WA 98101	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,100.
SEATTLE HUMANE SOCIETY 13212 SE EASTGATE WAY BELLEVUE, WA 98005	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
SEATTLE JEWISH COMMUNITY SCHOOL 1617 INTERLAKEN DR E SEATTLE, WA 98112	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	180.
SEATTLE REPERTORY PO BOX 900923 SEATTLE, WA 98109	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
STAND WITH US PO BOX 341069 LOS ANGELES, CA 98118	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,072.
STANFORD UNIVERSITY 450 SERRA MALL STANFORD, CA 94305	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	50.
STANLEY ANN DUNHAM FOUNDATION 7683 SE 27TH ST #102 MERCER ISLAND, WA 98040	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,000.
STAPLES HIGH SCHOOL TUITION GRANTS PO BOX 5159 WESTPOST, CT 06881	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
STROUM JEWISH COMMUNITY CENTER 3801 EAST MERCER WAY MERCER ISLAND, WA 98040	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	2,000.
Total from continuation sheets				

SPITZER FOUNDATION

91-1160605

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
THE FRIENDSHIP CIRCLE 2737 77TH AVENUE SE MERCER ISLAND, WA 98040	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	2,560.
THE JIMMY FUND/DANA-FARBER CANCER INSTITUTE 44 BINNEY STREET BOSTON, MA 02115	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
UNITED WAY OF KING COUNTY 720 2ND AVENUE SEATTLE, WA 98104	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	10,000.
UNIVERSITY OF WASHINGTON FOUNDATION PO BOX 359505 SEATTLE, WA 98195	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	490.
UW HILLEL 4745 17TH AVE NE SEATTLE, WA 98105	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	1,800.
UW KUOW FOUNDATION 4518 UNIVERSITY WAY NE, SUITE 310 SEATTLE, WA 98105	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	240.
WALK4FRIENDSHIP.COLOS ANGELES 26 WICKATUNK RD MANALAPAN, NJ 07726	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	108.
WASHINGTON APPLE EDUCATION FOUNDATION 2900 EUCLID AVE WENATCHEE, WA 98801	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	250.
WORLD WILDLIFE FUND 1250 24TH STREET NW WASHINGTON, DC 20037	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	100.
WOUNDED WARRIOR PROJECT 4899 BELFORT RD STE 300 JACKSONVILLE, FL 32256	NONE	PC: 509(A)(1) OR (2)	FOR GENERAL OPERATIONS	50.
Total from continuation sheets				

91-1160605

3 Grants and Contributions Paid During the Year (Continuation)**Total from continuation sheets**

FORM 990-PF	OTHER INCOME	STATEMENT	1
-------------	--------------	-----------	---

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
AIRPORT PARKING, LLC	-75,084.	0.	
ICAHN ENTERPRISES LP	30.	0.	
SOUND COMM NORTHGATE LLC	-42,923.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	-117,977.	0.	

FORM 990-PF	ACCOUNTING FEES	STATEMENT	2
-------------	-----------------	-----------	---

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	2,100.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	2,100.	0.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	3
-------------	----------------	-----------	---

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
DUES AND SUBSCRIPTIONS	3,570.	0.		0.
MISCELLANEOUS	2,975.	0.		0.
NONDEDUCTIBLE FROM K-1	1,021.	0.		0.
INVESTMENT EXPENSES FROM K-1	100.	0.		0.
TO FORM 990-PF, PG 1, LN 23	7,666.	0.		0.

FORM 990-PF	OTHER NOTES AND LOANS REPORTED SEPARATELY	STATEMENT	4
-------------	---	-----------	---

BORROWER'S NAME			TERMS OF REPAYMENT	INTEREST RATE
SOUTH 200TH STREET STATION LOAN			INTEREST ONLY	6.50%
DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION
08/01/00	07/31/28	606,091.	NONE	0.
SECURITY PROVIDED BY BORROWER			PURPOSE OF LOAN	
SECURED BY PURCHASED LAND - DT			TO PURCHASE PARKING LOT	

RELATIONSHIP OF BORROWER	BALANCE DUE	DOUBTFUL ACCT ALLOWANCE	FMV OF LOAN
NONE	999,005.	0.	968,475.
TOTAL TO FORM 990-PF, PART II, LINE 7	999,005.	0.	968,475.

FORM 990-PF	CORPORATE STOCK	STATEMENT	5
-------------	-----------------	-----------	---

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
4,000 SHS TOWERSTREAM CORP	0.	0.
23,000 SHS ELEPHANT TALK COMMUNICATIONS	25,764.	0.
508,850 SHS MICROPLANET TECHNOLOGY CORP	25,000.	0.
TOTAL TO FORM 990-PF, PART II, LINE 10B	50,764.	0.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	6
-------------	-------------------	-----------	---

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ICAHN ENTERPRISES LP	COST	441.	441.
AIRPORT PARKING LLC	COST	-475,997.	0.
SOUND COMMUNITIES NORTHGATE PLAZA LLC	COST	11,316.	11,316.
AFFORDABLE HEALTHCARE ORGANIZATION	COST	50,000.	50,000.
TOTAL TO FORM 990-PF, PART II, LINE 13		-414,240.	61,757.

FORM 990-PF	OTHER ASSETS		STATEMENT 7
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
ICAHN DISTRIBUTION RECEIVABLE	360.	540.	540.
TO FORM 990-PF, PART II, LINE 15	360.	540.	540.

FORM 990-PF LOANS PAYABLE TO OFFICERS, DIRECTORS, ETC. STATEMENT 8

LENDER'S NAME AND TITLE

THE ESTATE OF JACK SPITZER

DATE OF NOTE	MATURITY DATE	INTEREST RATE	TERMS OF REPAYMENT
01/01/02	12/31/02	.00%	REVOLVING

SECURITY PROVIDED BY BORROWER

NONE

PURPOSE OF LOAN

TO FUND OPERATIONS

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	ORIGINAL LOAN AMOUNT	BALANCE DUE
NONE	0.	40,000.	6,055.

LENDER'S NAME AND TITLE

ROBERT SPITZER, PRESIDENT

DATE OF NOTE	MATURITY DATE	INTEREST RATE	TERMS OF REPAYMENT
01/01/14	12/31/14	.00%	REVOLVING

SECURITY PROVIDED BY BORROWER

NONE

PURPOSE OF LOAN

TO FUND OPERATIONS

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	ORIGINAL LOAN AMOUNT	BALANCE DUE
NONE	0.	5,150.	5,150.

TOTAL TO FORM 990-PF, PART II, LINE 20, COLUMN B

11,205.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	9
-------------	---	-----------	---

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
ROBERT SPITZER 14824 NE 95TH STREET REDMOND, WA 98052	PRESIDENT 2.00	0.	0.	0.
KATHLEEN SPITZER 14824 NE 95TH STREET REDMOND, WA 98052	SECRETARY 2.00	0.	0.	0.
SAMARA I SPITZER 14824 NE 95TH STREET REDMOND, WA 98052	DIRECTOR 2.00	0.	0.	0.
PHILIP N SPITZER 14824 NE 95TH STREET REDMOND, WA 98052	DIRECTOR 2.00	0.	0.	0.
HARRY A SPITZER 14824 NE 95TH STREET REDMOND, WA 98052	DIRECTOR 2.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.