

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 06-01-2016 , and ending 05-31-2017

Name of foundation THE SANO FOUNDATION		A Employer identification number 52-7098757	
Number and street (or P O box number if mail is not delivered to street address) 99 Gorge Road No 2406		B Telephone number (see instructions) (201) 838-4040	
City or town, state or province, country, and ZIP or foreign postal code Edgewater, NJ 07020		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 2,053,312		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	31,806	31,806		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	34,943			
	b Gross sales price for all assets on line 6a 158,670				
	7 Capital gain net income (from Part IV, line 2)		34,943		
	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	66,749	66,749			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest	88	88		0
	18 Taxes (attach schedule) (see instructions)	12,283	1,715		0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	30	0		0
	24 Total operating and administrative expenses. Add lines 13 through 23	12,401	1,803		0
	25 Contributions, gifts, grants paid	145,565			145,565
26 Total expenses and disbursements. Add lines 24 and 25	157,966	1,803		145,565	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-91,217				
b Net investment income (if negative, enter -0-)		64,946			
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	10,935	8,318	8,318
	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)	3,740		
	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)	273,046	272,283	1,636,120
	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)	463,928	375,756	371,736
	14 Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)	33,063	37,138	37,138	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	784,712	693,495	2,053,312	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable.			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule).			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0	0	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0	0	
29 Retained earnings, accumulated income, endowment, or other funds	784,712	693,495		
30 Total net assets or fund balances (see instructions)	784,712	693,495		
31 Total liabilities and net assets/fund balances (see instructions) .	784,712	693,495		

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	784,712
2 Enter amount from Part I, line 27a	2	-91,217
3 Other increases not included in line 2 (itemize) ▶ _____	3	0
4 Add lines 1, 2, and 3	4	693,495
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	693,495

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a See Additional Data Table			
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(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 See Additional Data Table			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	2	34,943
{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		
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	44,422	2,025,057	0.021936
2014	54,739	2,067,694	0.026473
2013	29,205	1,894,420	0.015416
2012	78,253	1,546,116	0.050613
2011	69,285	1,369,469	0.050593
2 Total of line 1, column (d)			0.165031
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			0.033006
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5			2,058,009
5 Multiply line 4 by line 3			67,927
6 Enter 1% of net investment income (1% of Part I, line 27b)			649
7 Add lines 5 and 6			68,576
8 Enter qualifying distributions from Part XII, line 4			145,565

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)

Table with 11 rows for excise tax calculations. Includes fields for exempt foundations, domestic foundations, tax under section 511, subtitle A tax, and total tax due/overpayment. Total tax due is 670.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political campaigns, political expenditures, and state reporting. Includes Yes/No columns.

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).
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)
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A
14 The books are in care of TAXPAYER Telephone no (201) 838-4040
Located at 99 Gorge Road 2406 Edgewater NJ ZIP+4 07020
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year 15
16 At any time during calendar year 2016, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes," enter the name of the foreign country

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.
1a During the year did the foundation (either directly or indirectly)
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(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).
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.
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?
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 20, 20, 20, 20
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement-see instructions)
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?
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).
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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?

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)? Yes 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? Yes 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? Yes 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	Expense account, (e) other allowances
LOUIS H SIRACUSANO 99 Gorge Rd Apt 2406 Edgewater, NJ 07020	FOUNDATION MANAGER 0 00	0	0	0
THERESA V SIRACUSANO 99 Gorge Rd Apt 2406 Edgewater, NJ 07020	TRUSTEE 0 00	0	0	0
LOUIS H SIRACUSANO JR 10 BLUE SKY LANE MONTVALE, NJ 07645	TRUSTEE 0 00	0	0	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	Expense account, (e) other allowances
NONE				

Total number of other employees paid over \$50,000. 0

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 CONTRIBUTING TO OTHER CHARITABLE ACTIVITIES	145,565
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 N/A	0
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	2,038,628
b	Average of monthly cash balances.	1b	13,918
c	Fair market value of all other assets (see instructions).	1c	36,803
d	Total (add lines 1a, b, and c).	1d	2,089,349
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	2,089,349
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	31,340
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,058,009
6	Minimum investment return. Enter 5% of line 5.	6	102,900

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	102,900
2a	Tax on investment income for 2016 from Part VI, line 5.	2a	649
b	Income tax for 2016 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	649
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	102,251
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	102,251
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	102,251

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	145,565
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	145,565
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	649
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	144,916

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				102,251
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only.			99,125	
b Total for prior years 2014, 20____, 20____		35,228		
3 Excess distributions carryover, if any, to 2016				
a From 2011.				
b From 2012.				
c From 2013.				
d From 2014.				
e From 2015.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ \$ <u>145,565</u>				
a Applied to 2015, but not more than line 2a			99,125	
b Applied to undistributed income of prior years (Election required—see instructions).		35,228		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2016 distributable amount.				11,212
e Remaining amount distributed out of corpus	0			
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	0			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2015 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2017				91,039
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2011 not applied on line 5 or line 7 (see instructions).	0			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2012.				
b Excess from 2013.				
c Excess from 2014.				
d Excess from 2015.				
e Excess from 2016.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2016, enter the date of the ruling. ▶

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

	Tax year	Prior 3 years			(e) Total
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					

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

a "Assets" alternative test—enter

(1) Value of all assets

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

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

c "Support" alternative test—enter

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

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

(3) Largest amount of support from an exempt organization

(4) Gross investment income

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

1 Information Regarding Foundation Managers:

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

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

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

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

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

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

c Any submission deadlines

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

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total ▶ 3a				145,565
b <i>Approved for future payment</i>				
Total ▶ 3b				0

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

List and describe the kind(s) of property sold (e.g., real estate, (a) 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)
LIBERTY BRAVES	P	2016-05-24	2016-06-22
LIBERTY GLOBAL PLC - CASH IN LIEU	P	2001-01-23	2016-07-01
LIBERTY GLOBAL PLC - CASH IN LIEU	P	2001-01-23	2016-07-01
GOLDMAN SACHS	P	2014-03-19	2016-07-07
COMMERCEHUB INC - CASH IN LIEU	P	2016-07-25	2016-07-25
COMMERCEHUB INC - CASH IN LIEU	P	2016-07-25	2016-07-25
GOLDMAN SACHS	P	2012-11-20	2016-10-19
LIBERTY EXPEDIA HOLDINGS - CASH IN LIEU	P	2012-08-15	2016-11-07
LIBERTY INTERACTIVE CORP - CASH IN LIEU	P	2014-10-20	2016-11-07
STARZ SERIESD A - MERGER	P	2001-01-23	2016-12-12

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
625		763	-138
21			21
32			32
19,989		20,473	-484
8			8
10			10
12,000		12,449	-449
9			9
31			31
37,962			37,962

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-138
			21
			32
			-484
			8
			10
			-449
			9
			31
			37,962

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

List and describe the kind(s) of property sold (e.g., real estate, (a) 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)
LIONS GATE ENTERTAINMENT - CASH IN LIEU	P	2016-12-12	2016-12-12
GE CAPITAL RETAIL BANK	P	2013-11-22	2017-04-27
DISCOVER BANK CD	P	2014-09-30	2017-05-23
GE CAPITAL RETAIL BANK	P	2014-05-08	2017-05-25
GE CAPITAL RETAIL BANK	P	2014-02-18	2017-05-30

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
20			20
10,000		10,205	-205
6,000		6,096	-96
23,993		24,535	-542
47,970		49,206	-1,236

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			20
			-205
			-96
			-542
			-1,236

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
ACCESS SUPPORT FOR LIVING FOUNDATION 15 FORTUNE ROAD WEST MIDDLETOWN, NY 10941	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	14,000
AFRFAF 33 EAST 33RD STREET 5TH FLOOR NEW YORK, NY 10016	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	1,000
AMERICAN CANCER SOCIETY 5 FOREST RIDGE ROAD NYACK, NY 10960	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	1,350
BRIAN LONG MEMORIAL FOUNDATION INC 4 TARYN COURT WOODCLIFF LAKE, NJ 07677	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	1,000
BROOKLYN TECH ALUMNI FOUNDATION 29 FORT GREENE PLACE BROOKLYN, NY 11217	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	12,000
Total 3a				145,565

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Catskill Animal Sanctuary 316 Old Stage Rd Saugerties, NY 12477	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	500
DOMINICAN COLLEGE 470 Western Highway Orangeburg, NY 10901	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	2,000
GOOD SAMARITAN HOSPITAL FOUNDATION 255 LAFAYETTE AVE SUFFERN, NY 10901	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	6,865
GREATFUL RESCUERS OF WONDERFUL LIVES (GROWL) PO BOX 1046 POLSON, MT 598601046	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	300
ISMS OPERATION KIDS 39 TWIN BROOKS ROAD SADDLE RIVER, NJ 07458	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	1,000
Total ▶ 3a				145,565

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
KIDS FOR KIDS FOUNDATION 5322 AVENUE N BROOKLYN, NY 11234	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	2,000
NECO 12 East 33rd Street 12th floor NEW YORK, NY 10016	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	35,000
ONE TO ONE LEARNING INC 640 NMIDLAND AVE NYACK, NY 109601033	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	7,500
PLAY FOR PINK 175 EAST 74TH STREET 17-B NEW YORK, NY 10021	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	1,000
POLICE CHIEFS FOUNDATION OF NORTHVALE 116 PARIS AVENUE NORTHVALE, NJ 07647	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	2,000
Total ▶ 3a				145,565

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Rotary Club of Paramus PO BOX 1003 PARAMUS, NJ 076521003	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	500
SINEAD'S GREEN HEART FOUNDATION 274 NORTH MIDDLETOWN ROAD PEARL RIVER, NY 10965	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	10,000
ST FRANCIS FOOD PANTRIES AND SHELTERS 450 SEVENTH AVE SUITE 2306 NEW YORK, NY 10123	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	26,500
ST ANTHONY'S PARISH 199 WALNUT ST NORTHVALE, NJ 07647	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	5,000
The Mirasol Foundation INC 11600 MIRASOL WAY PALM BEACH GARDENS, FL 33418	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	1,500
Total ▶ 3a				145,565

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
THE OPEN DOOR MENTORING FOR TEEN MOTHERS INC 11902 LAKE SHORE PL N PALM BEACH, FL 33408	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	550
UNITED HOSPICE OF ROCKLAND 11 Stokum Lane New City, NY 10956	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	4,000
WELLES REMY CROWTHER CHARITABLE TRUST PO BOX 780 NYACK, NY 10960	N/A	501 (C)(3)	TO BENEFIT PUBLIC CHARITABLE ORGANIZATION	10,000
Total ▶ 3a				145,565

TY 2016 Applied to Prior Year Election

Name: THE SANO FOUNDATION

EIN: 52-7098757

Election: TAXPAYER ELECTS UNDER REGULATIONS SECTION 53.4942(a)-3 (d) TO APPLY PART OF QUALIFYING DISTRIBUTIONS TO 2014 UNDISTRIBUTED INCOME WITH AMOUNT REMAINING AFTER APPLYING QUALIFYING DISTRIBUTIONS TO 2015.

TY 2016 Explanation of Non-Filing with Attorney General Statement

Name: THE SANO FOUNDATION

EIN: 52-7098757

Statement: NOT REQUIRED

TY 2016 Investments Corporate Stock Schedule

Name: THE SANO FOUNDATION

EIN: 52-7098757

Name of Stock	End of Year Book Value	End of Year Fair Market Value
DISCOVERY COMMUNICATIONS INC	19,117	120,884
DISCOVERY COMMUNICATIONS INC A	21,292	41,340
LIBERTY BRAVES RTS	0	0
LIBERTY BROADBAND COM SER A	2,145	46,508
LIBERTY BROADBAND COM SER C	4,254	93,985
Liberty Global PLC Lilic Cl A	5,078	5,742
Liberty Global PLC Lilic Cl C	4,906	17,124
LIBERTY GLOBAL PLC SHS CL A	25,244	47,705
LIBERTY GLOBAL PLC SHS CL C	23,799	139,090
LIBERTY INTERACTIVE CORP	107,602	182,988
LIBERTY INTERACTIVE CORP VENTURES-SERIES A	14,883	61,003
Liberty Media Corp Del CM Ser C Braves	759	9,818
Liberty Media Corp Del Com Ser A Braves	479	4,981
Liberty Media Corp Del Com Ser A Siriusxm	5,318	175,764
Liberty Media Corp Del Com Ser C Siriusxm	10,291	87,882
Liberty Media Grp Class C	1,912	35,098
Liberty Media Grp Com Ser A Media Group	991	16,811
LIBERTY TRIPADVISOR HOLDINGS INC CL A	8,167	9,243
STARZ SERIES A	0	0
STARZ SERIES A	0	0
commercehub inc class c	1,681	6,477
commercehub inc class a	838	3,200
LIBERTY EXPEDIA HOLDINGS INC SER A	9,922	39,388
LIONS GATE ENTERTAINMENT	3,605	36,165
AT&T INC	0	454,924

TY 2016 Investments - Other Schedule**Name:** THE SANO FOUNDATION**EIN:** 52-7098757

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
CERTIFICATES OF DEPOSIT	AT COST	375,756	371,736

TY 2016 Other Assets Schedule**Name:** THE SANO FOUNDATION**EIN:** 52-7098757**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ITEMS TO BE DONATED TO 501(c)(3) CHARITIES	33,063	37,138	37,138

TY 2016 Other Expenses Schedule**Name:** THE SANO FOUNDATION**EIN:** 52-7098757**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK FEES	30	0		0

TY 2016 Taxes Schedule**Name:** THE SANO FOUNDATION**EIN:** 52-7098757

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAXES	1,715	1,715		0
FEDERAL TAXES	10,568	0		0