

Form **990-PF**

OMB No 1545-0052

**Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation****2016**Department of the Treasury
Internal Revenue Service

▶ 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.

Open to Public Inspection

For calendar year 2016 or tax year beginning Oct 1, 2016, and ending Sep 30, 2017

Name of foundation

ALAN & ESTHER FLEDER FOUNDATION

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

4701 COLUMBUS STREET

Room/suite

300

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

VIRGINIA BEACH**VA 23462****G** Check all that apply.☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name change**H** Check type of organization☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation**I** Fair market value of all assets at end of year
(from Part II, column (c), line 16)\$ **2,899,038.****J** Accounting method:☒ Cash☐ Accrual☐ Other (specify)

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

A Employer identification number**51-0217379****B** Telephone number (see instructions)**(757) 623-1062****C** If exemption application is pending, check here. ☐**D 1** Foreign organizations, check here ☐**2** Foreign organizations meeting the 85% test, check here and attach computation ☐**E** If private foundation status was terminated under section 507(b)(1)(A), check here ☐**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐**Part I Analysis of Revenue and Expenses**

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

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

REVENUE

- 1** Contributions, gifts, grants, etc., received (attach schedule)
- 2** Check ☒ if the foundation is not required to attach Sch. B
- 3** Interest on savings and temporary cash investments
- 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)

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12 Total. Add lines 1 through 11.**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 sch).**c** Other professional fees (attach sch)**17** Interest**18** Taxes (attach schedule)(see instrs) See Line 18 Stmt**19** Depreciation (attach schedule) and depletion**20** Occupancy**21** Travel, conferences, and meetings**22** Printing and publications**23** Other expenses (attach schedule)

See Line 23 Stmt

24 Total operating and administrative expenses. Add lines 13 through 23**25** Contributions, gifts, grants paid**26** Total expenses and disbursements. Add lines 24 and 25**27** Subtract line 26 from line 12:**a** Excess of revenue over expenses and disbursements**b** Net investment income (if negative, enter -0-).**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

		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
A S S E T S	1 Cash — non-interest-bearing	23,066.	23,100.	23,100.
	2 Savings and temporary cash investments	2,619,287.	2,625,087.	2,625,087.
	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 sch)			
	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) L-10a. Stmt	92,625.	67,582.	86,131.
	b Investments — corporate stock (attach schedule) L-10b. Stmt	48,755.	48,755.	164,710.
	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 <input type="checkbox"/> CHARTER FEE)	10.	10.	10.	
16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I).	2,783,743.	2,764,534.	2,899,038.	
L I A B I L I T I E S	17 Accounts payable and accrued expenses	25.	0.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe <input type="checkbox"/>)			
	23 Total liabilities (add lines 17 through 22)	25.	0.	
N E T A S S E T S F U N D S	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			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	2,783,718.	2,764,534.	
	30 Total net assets or fund balances (see instructions)	2,783,718.	2,764,534.	
	31 Total liabilities and net assets/fund balances (see instructions)	2,783,743.	2,764,534.	

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	2,783,718.
2 Enter amount from Part I, line 27a	2	-19,184.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	2,764,534.
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	2,764,534.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a FHLMC 04/15/33 OCT-DEC 2016 RETURN OF PRINCIPAL	D	Various	12/31/16
b FHLMC 04/15/33 JAN-SEP 2017 RETURN OF PRINCIPAL	D	Various	09/30/17
c FHLMC 05/15/33 OCT-DEC 2016 RETURN OF PRINCIPAL	D	Various	12/31/16
d FHLMC 05/15/33 JAN-SEP 2017 RETURN OF PRINCIPAL	D	Various	09/30/17
e See Columns (a) thru (d)			

(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 3,433.		3,433.	0.
b 7,250.		7,250.	0.
c 4,158.		4,158.	0.
d 6,643.		6,643.	0.
e See Columns (e) thru (h)		4,551.	0.

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			0.
b			0.
c			0.
d			0.
e See Columns (i) thru (l)			0.

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	0.
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	0.

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	146,212.	2,893,484.	0.050531
2014	152,395.	2,942,319.	0.051794
2013	154,267.	3,068,010.	0.050282
2012	150,025.	3,121,538.	0.048061
2011	133,050.	3,015,493.	0.044122

2 Total of line 1, column (d)	2	0.244790
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.048958
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5.	4	2,713,106.
5 Multiply line 4 by line 3	5	132,828.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	471.
7 Add lines 5 and 6.	7	133,299.
8 Enter qualifying distributions from Part XII, line 4	8	143,250.

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)

1 a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1		
	Date of ruling or determination letter _____ (attach copy of letter if necessary — see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	471.
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	471.
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	471.
6	Credits/Payments		
a	2016 estimated tax pmts and 2015 overpayment credited to 2016	6 a	400.
b	Exempt foreign organizations — tax withheld at source	6 b	
c	Tax paid with application for extension of time to file (Form 8868)	6 c	
d	Backup withholding erroneously withheld	6 d	
7	Total credits and payments. Add lines 6a through 6d	7	400.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	71.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.
11	Enter the amount of line 10 to be Credited to 2017 estimated tax 0. Refunded	11	

Part VII A Statements Regarding Activities

	Yes	No
1 a 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
1 b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?		X
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		
1 c 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 \$ (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.		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
4 a 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	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) VIRGINIA		
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	

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)	11	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)	12	X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X
Website address ▶ N/A		
14 The books are in care of ▶ FOUNDATION Telephone no. ▶ (757) 623-1062		
Located at ▶ 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA ZIP + 4 ▶ 23462		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here		<input type="checkbox"/>
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?	16	X
See the instructions for exceptions and filing requirements for FinCEN Form 114. 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
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is 'Yes' to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1 b	
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
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?	1 c	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If 'Yes,' list the years ▶ 20 __ , 20 __ , 20 __ , 20 __		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement — see instructions.)	2 b	X
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 __		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If 'Yes,' did it have excess business holdings in 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.)	3 b	X
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	X

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

5 a 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 ☒ Nob 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 ☒ NoOrganizations 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)

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

7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ Nob 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	(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
LAWRENCE FLEDER 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	DIR/PRES	0.	0.	0.
EILEEN KAHN 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	DIR/TREAS	0.	0.	0.
JANICE L. CABACUNGAN 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	SECRETARY	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	(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

None

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 ----- ----- -----		
----- ----- ----- -----		
----- ----- ----- -----		
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----- ----- ----- -----		
----- ----- ----- -----		
Total number of others receiving over \$50,000 for professional services ▶		None

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.

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.

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	1 a	147,657.
b	Average of monthly cash balances	1 b	2,520,633.
c	Fair market value of all other assets (see instructions)	1 c	86,132.
d	Total (add lines 1a, b, and c)	1 d	2,754,422.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,754,422.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	41,316.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,713,106.
6	Minimum investment return. Enter 5% of line 5	6	135,655.

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	135,655.
2 a	Tax on investment income for 2016 from Part VI, line 5	2 a	471.
b	Income tax for 2016. (This does not include the tax from Part VI)	2 b	
c	Add lines 2a and 2b	2 c	471.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	135,184.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	135,184.
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	135,184.

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	1 a	143,250.
b	Program-related investments — total from Part IX-B	1 b	
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)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	143,250.
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	471.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	142,779.

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				135,184.
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only			144,230.	
b Total for prior years 20 , 20 , 20				
3 Excess distributions carryover, if any, to 2016				
a From 2011	0.			
b From 2012	0.			
c From 2013	0.			
d From 2014	0.			
e From 2015	0.			
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2016 from Part XII, line 4: \$ 143,250.				
a Applied to 2015, but not more than line 2a			143,250.	
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2016 distributable amount				
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).)				
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				
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			980.	
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				135,184.
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)	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	0.			
b Excess from 2013	0.			
c Excess from 2014	0.			
d Excess from 2015	0.			
e Excess from 2016	0.			

N/A

b Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(j)(3) or

4942(j)(5)

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

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).)

Lawrence Fleder

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

None

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

LAWRENCE FLEDER

4701 COLUMBUS STREET, SUITE 300

VIRGINIA BEACH

VA

23462

(757) 623-1062

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

Informal letter, purpose & need for request

c Any submission deadlines:

None

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

None

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
<i>a Paid during the year</i> See Attached Schedule				143,250.
Total				3 a 143,250.
<i>b Approved for future payment</i>				
Total				3 b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a N/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					
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)					
13 Total. Add line 12, columns (b), (d), and (e)					

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
(1)	Cash	1 a (1)	X
(2)	Other assets	1 a (2)	X
b	Other transactions		
(1)	Sales of assets to a noncharitable exempt organization	1 b (1)	X
(2)	Purchases of assets from a noncharitable exempt organization	1 b (2)	X
(3)	Rental of facilities, equipment, or other assets	1 b (3)	X
(4)	Reimbursement arrangements	1 b (4)	X
(5)	Loans or loan guarantees	1 b (5)	X
(6)	Performance of services or membership or fundraising solicitations	1 b (6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1 c	X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

[illegible]

2 a 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

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.

Sign Here *Barbara Hilde* 11/21/2017 DIRECTOR/PRESIDENT

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instructions)?

<input checked="checked" type="checkbox"/> Yes	<input type="checkbox"/> No
------------------------------------------------	-----------------------------

**Paid
Preparer
Use Only**

Print/Type preparer's name

William K. Oliver

Preparer's signature

Walter F. Oliver

Date _____

10/30/11

Check ☐ if self-employed

May the IRS discuss this return with the preparer shown below (see instructions)?

☒ Yes ☐ No

PTIN
P00375389

Firm's name

► SHERMAN, SPERO, SAFARINO & CO., CPAs, P.C.

Firm's EIN

▶ 47-2401657

Firm's address

760 LYNNHAVEN PKWY, STE 108

VIRGINIA BEACH

VA 23452-7325

Phone no

(757) 468-2279

BAA

Form 990-PF (2016)

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
FEDERAL	428.			
STATE CORP. RENEWAL	0.	0.	0.	
Total	<u>428.</u>	<u>0.</u>	<u>0.</u>	

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
OFFICE EXPENSE	56.	56.	56.	
BROKER COMMISSIONS	0.	0.	0.	
Total	<u>56.</u>	<u>56.</u>	<u>56.</u>	

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (a) thru (d)

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
GNMA 12/20/33 OCT-DEC 2016 RETURN OF PRINCIPAL	D	Various	12/31/16
GNMA 12/20/33 JAN-SEP 2017 RETURN OF PRINCIPAL	D	Various	09/30/17
GNMA 06/20/32 OCT-DEC 2016 RETURN OF PRINCIPAL	D	Various	12/31/16
GNMA 06/20/32 JAN-SEP 2017 RETURN OF PRINCIPAL	D	Various	09/30/17

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (e) thru (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)
621.		621.	0.
2,409.		2,409.	0.
1,279.		1,279.	0.
242.		242.	0.
Total		<u>4,551.</u>	<u>0.</u>

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

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

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or losses (from column (h))
			0.
			0.
			0.
			0.
Total			0.

Form 990-PF, Page 2, Part II, Line 10a
L-10a Stmt

Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
GNMA 38373VAH3			0.	0.
FHLMC 31393RDS6			26,915.	33,510.
FHLMC 31393NVW6			30,745.	38,021.
GNMA 38374EQ91			9,922.	14,600.
Total			67,582.	86,131.

Form 990-PF, Page 2, Part II, Line 10b
L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
BANK OF AMERICA STOCK 6500 SH	48,755.	164,710.
Total	48,755.	164,710.

Supporting Statement of:

Form 990-PF, pl/Line 1(a)

Description	Amount
CHERYL SLOANE	27,375.
GAIL FLEDER	25,000.
LAWRENCE FLEDER	25,000.
Total	<u>77,375.</u>

ALAN & ESTHER FLEDER FOUNDATION
51-0217379
9/30/2017

Form 990-PF, Part XV
Grants and Contributions Paid During the Year

ORGANIZATION NAME	ADDRESS	PURPOSE	AMOUNT
Achievable Dream	Newport News, VA	To promote and motivate all children to excel in academics	500 00
Alzheimers Association	Chicago, IL	Alzheimers Research	500 00
American Cancer Society	Sliver Springs, MD	Cancer Research	1,750.00
American Friends of Magen David Adom	Palm Beach Gardens, FL	To provide Jewish humanitarian assistance	1,800 00
American Jewish Joint Distribution Committee	New York, NY	To provide Jewish humanitarian assistance	1,487.00
American Red Cross	Washington, DC	Disaster Relief	600 00
American Transplant Foundation	Denver, CO	To support medical research	500 00
Anti-Defamation League	Washington, DC	To provide education to the public	2,000 00
Beth Shalom Village	Virginia Beach, VA	To provide support for assisted living	25,125 00
Big Brothers Big Sisters of Israel	Tel Aviv, Israel	Mentoring and empowering Jewish youth	500 00
Birthingt Israel Foundation	Har Hotzvim, Jerusalem	To strengthen Jewish identity & communities	2,500 00
Boston Rescue Mission	Boston, MA	To help support the community	150 00
Boys & Girls Clubs of Boston	Boston, MA	To help support the community	100 00
Children's Hospital of Kings Daughters	Norfolk, VA	To help support children in need of services	250 00
Christopher Newport University	Newport News, VA	Education	500 00
Combined Jewish Philanthropies (CJP)	Boston, MA	To help support the Jewish community	750 00
Cystic Fibrosis Foundation	Natick, MA	Cystic Fibrosis Research	150 00
Dana Farber Cancer Institute	Boston, MA	To support medical research	275 00
Direct Relief	Santa Barbara, CA	To help support the community	100 00
Feed the Children	Oklahoma City, OK	To provide food & essentials to hungry children	150 00
Foodbank of Southeastern Virginia	Norfolk, VA	To provide food & essentials to hungry people	200 00
For Kids Inc	Norfolk, VA	To provide support for homeless families/community	500.00
Friends of Israel Defence Force	New York, NY	To benefit the soldiers of IDF	4,680 00
General Douglas MacArthur Foundation	Norfolk, VA	To help support memorial, research and study	500.00
Goldring/Woldenberg Institute	Jackson, MS	To provide education/rabbinic services to community	100 00
Greater Boston Food Bank	Boston, MA	To support the community	150 00
Hadassah Greater Washington Area Chapter	Washington, DC	To provide support for continuing work in Israel & America	11,000 00
Hebrew Academy of Tidewater	Virginia Beach, VA	To help support school and programs	300.00
Hebrew Home of Greater Washington	Rockville, MD	Guardian Campaign - to provide support for the residents	4,500 00
Hope House Foundation	Norfolk, VA	To support adults with intellectual disabilities	250 00
Israel Cancer Research Fund	New York, NY	Cancer Research	100 00
Ithaca College	Ithaca, NY	To support education	2,500 00
Jewish Adoption & Foster Care Options	Sunrise, FL	To provide programs and services for at risk children	3,500 00
Jewish Big Sisters of Greater Boston	Boston, MA	To connect children in need to adult mentors	350 00
Jewish Coalition Against Domestic Abuse	Rockville, MD	To support victims of domestic abuse	1,000 00
Jewish Community Center of Greater Boston	Boston, MA	To help support the community	1,000 00
Jewish Community Center of Manhattan	New York, NY	To help support the community	180 00
Jewish Community Center of Tidewater	Virginia Beach, VA	To help support the community	5,000 00
Jewish Community Center Camp Fund	Virginia Beach, VA	Day camp scholarships	900.00
Jewish Community Housing for the Elderly	Brighton, MA	Provides safe and affordable independent housing for older adults	200 00
Jewish Community Relations Council	Rockville, MD	To help support the community	1,000 00
Jewish Council for the Aging	Rockville, MD	To help local seniors	1,500 00
Jewish Family Services	Virginia Beach, VA	To help support the community	4,850 00
Jewish Federation of Greater Houston	Houston, TX	To help support the community	500 00
Jewish Federation of Greater Washington	Rockville, MD	To help support the community	8,000 00
Jewish Foundation for Group Homes	Rockville, MD	To provide support for assisted living	1,000 00
Jewish Social Service Agency	Rockville, MD	To help support the community	1,000 00
Joy Fund	Norfolk, VA	To benefit under privileged children	350 00
Kennedy Center for the Performing Arts	Washington, DC	To promote the arts	700 00
MADD	Norfolk, VA	Eliminate drunk driving	200 00
Make a Wish Foundation	Phoenix, AZ	To benefit sick children	100 00
Malana No More	New York, NY	Medical research/disease control	375 00
Mandel JCC of the Palm Beaches	Palm Beach Gardens, FL	To build community and enhance connection to Jewish life	500 00
Michael J. Fox Foundation	Hagerstown, MD	Parkinson research	250 00
MorseLife Foundation	West Palm Beach, FL	To help seniors in need	150 00
Multiple Sclerosis Society	Norfolk, VA	Multiple Sclerosis Research	250 00
Music Center at Strathmore	North Bethesda, MD	To promote the arts	250 00
Muscular Dystrophy Association	Norfolk, VA	Muscular Dystrophy Research	275 00
Myra H Kraft Giving Back Fund	Boston, MA	To support education	1,000 00
National Gallery of Art	Washington, DC	To support the arts	700 00
National Multiple Sclerosis Society	Virginia Beach, VA	Multiple Sclerosis Research	200 00
National Parkinson Foundation	Miami, FL	Parkinson research	500 00
Nauticus	Norfolk, VA	To support education	1,000 00
Norfolk Academy	Norfolk, VA	To support education	5,000 00
Norfolk Area Community Kollel	Norfolk, VA	To support the community	100 00
Not My Daughter-Find a Cure-Breast Cancer	Norfolk, VA	Breast Cancer Research	100 00
Operation Smile	Norfolk, VA	To help support repair of childhood facial deformities	550.00
Oxfam America	Boston, MA	To right the wrongs of poverty, hunger & injustice	1,000 00
Project Bread - The Walk for Hunger	East Boston, MA	To help support the community to feed the hungry	150 00
Save the Children	Westport, CT	To help support improving childrens lives worldwide	600 00
Scope	Norfolk, VA	To promote the arts	449 00
So Others Might Eat	Washington, DC	To help support the homeless and elderly	125 00
Southern Christian Leadership Conference	Atlanta, GA	To promote spiritual principles within local communities	100 00
Special Olympics	Washington, DC	To support the community with intellectual disabilities through sports	300 00
St. Mary's Home for Disabled Children	Norfolk, VA	To provide care to disabled children	250 00
St. Jude Children's Research Hospital	Memphis, TN	To support medical research	350 00
Stretitz Diabetes Institute	Norfolk, VA	To support diabetes research	200 00
Susan G. Komen for the Cure	Dallas TX	Breast Cancer Research	800 00

ALAN & ESTHER FLEDER FOUNDATION
51-0217379
9/30/2017

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Form 990-PF, Part XV
Grants and Contributions Paid During the Year

ORGANIZATION NAME	ADDRESS	PURPOSE	AMOUNT
Temple Israel	Norfolk, VA	To provide funds for the general purposes	10,275 00
Temple Israel Sisterhood	Norfolk, VA	To provide funds to support the sisterhood	125 00
Temple Ohabei Shalom	Brookline, MA	To provide funds for the general purposes	750 00
The Doe Fund	New York, NY	To help community with homelessness	360 00
The Innocence Project	New York, NY	Dedicated to exonerating wrongfully convicted individuals	500 00
The Pap Corporation	Boca Raton, FL	Cancer Research	300 00
Toys for Tots	Triangle, VA	To provide toys, books & gifts to less fortunate children	69 00
Union Mission Ministries	Norfolk, VA	To provide support to the needy	750 00
U S Holocaust Memorial Museum	Washington, DC	To provide educational programs to the public	4,000 00
U S Fund for Unicef	New York, NY	To help support the community for children	1,000 00
UJA Federation of New York	New York, NY	To provide educational programs to the public	2,400 00
United Jewish Federation of Tidewater	Virginia Beach, VA	To provide educational programs to the public	2,000 00
United Jewish Federation of Tidewater	Virginia Beach, VA	To provide funds for the general purposes	5,000 00
United Jewish Federation of Tidewater-Holocaust Commission	Virginia Beach, VA	To provide educational programs to the public	2,000 00
United Way of South Hampton Roads	Norfolk, VA	To help support the community	1,000 00
V Foundation for Cancer Research	Cary, NC	Cancer Research	150 00
Virginia Beach Volunteer Rescue Squad	Virginia Beach, VA	To provide community services	250 00
Virginia Opera Association	Norfolk, VA	To promote the arts	250 00
Virginia Stage Company	Norfolk, VA	To promote the arts	250 00
Virginia Symphony	Norfolk, VA	To promote the arts	250 00
Young Audiences of Virginia	Norfolk, VA	To promote the arts	250 00
			<u>143,250 00</u>