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Form 990-PF

Department of the Treasury
Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public.
Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2017

Open to Public Inspection

For calendar year 2017, or tax year beginning 01-01-2017, and ending 12-31-2017

Name of foundation
THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address)
C/O GRKB 306 MAIN ST STE 400

City or town, state or province, country, and ZIP or foreign postal code
WORCESTER, MA 016150034

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

H Check type of organization

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

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

☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 700,958

J Accounting method

☒ Cash

☐ Accrual

☐ Other (specify)

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

A Employer identification number
04-6351051

B Telephone number (see instructions)
(508) 791-0901

C If exemption application is pending, check here

D 1. Foreign organizations, check here

D 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	21,269	21,269	
	5a Gross rents			
	b Net rental income or (loss)			
	6a Net gain or (loss) from sale of assets not on line 10	2,377		
	b Gross sales price for all assets on line 6a 9,024			
	7 Capital gain net income (from Part IV, line 2)		2,377	
	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)	1,501	1,501		
12 Total. Add lines 1 through 11	25,147	25,147		
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)	2,628	2,628	0
	c Other professional fees (attach schedule)	7,159	7,159	0
	17 Interest			
	18 Taxes (attach schedule) (see instructions)	3,093	0	0
	19 Depreciation (attach schedule) and depletion			
	20 Occupancy			
	21 Travel, conferences, and meetings			
	22 Printing and publications			
	23 Other expenses (attach schedule)	258	258	0
	24 Total operating and administrative expenses. Add lines 13 through 23	13,138	10,045	0
	25 Contributions, gifts, grants paid	42,000		42,000
26 Total expenses and disbursements. Add lines 24 and 25	55,138	10,045	42,000	
	27 Subtract line 26 from line 12			
	a Excess of revenue over expenses and disbursements	-29,991		
	b Net investment income (if negative, enter -0-)		15,102	
c Adjusted net income(if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

Cat No 11289X

Form 990-PF (2017)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash—non-interest-bearing	1,559	3,761	3,761
	2	Savings and temporary cash investments	155,995	79,065	79,065
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	331,823	311,664	381,377
	c	Investments—corporate bonds (attach schedule)	167,349	232,245	236,755
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	656,726	626,735	700,958	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	656,726	626,735	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	0	0	
30	Total net assets or fund balances (see instructions)	656,726	626,735		
31	Total liabilities and net assets/fund balances (see instructions) .	656,726	626,735		

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	656,726
2	Enter amount from Part I, line 27a	2	-29,991
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	626,735
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	626,735

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 6,061		6,403	-342
b		244	-244
c 2,963			2,963
d			
e			

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			-342
b			-244
c			2,963
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	2,377
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))
2016	42,000	681,922	0 061591
2015	41,732	680,851	0 061294
2014	41,807	701,383	0 059607
2013	41,836	687,996	0 060808
2012	41,783	681,893	0 061275

2 Total of line 1, column (d)	2	0 304575
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 060915
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	702,944
5 Multiply line 4 by line 3	5	42,820
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	151
7 Add lines 5 and 6	7	42,971
8 Enter qualifying distributions from Part XII, line 4	8	42,000

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	302
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	302
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	302
6	Credits/Payments		
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a	1,600
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	0
7	Total credits and payments. Add lines 6a through 6d.	7	1,600
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	0
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	1,298
11	Enter the amount of line 10 to be Credited to 2018 estimated tax ☐ 1,298 Refunded ☐	11	0

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>	1b	No
c Did the foundation file Form 1120-POL for this year?	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ 0 (2) On foundation managers ☐ \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>	2	No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ MA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i> .	8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2017 or the taxable year beginning in 2017 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9	No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10	No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of GREENBERG ROSENBLATT KULL BITSOLI Telephone no (508) 791-0901			

Located at **306 MAIN ST SUITE 400 WORCESTER MA** ZIP+4 **016150034**

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 2017, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶	16	Yes	No

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

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

1a	During the year did the foundation (either directly or indirectly)		Yes	No
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? ☐ 1b			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2017? ☐ 1c			No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions). ☐ 2b			
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2017 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 2017). ☐ Yes ☒ No 3b			
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a			No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2017? 4b			No

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

5a	During the year did the foundation pay or incur any amount to (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions). ☐ Yes ☒ No (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No Organizations relying on a current notice regarding disaster assistance check here. ☐ 	5b		
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 <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d)</i>			
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 <i>If "Yes" to 6b, file Form 8870</i>	6b		No
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	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 (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
BETTE JANE SHAPIRO 77 FLORENCE STREET UNIT 111 CHESTNUT HILL, MA 02467	TRUSTEE 1 00	0	0	0
RACHEL BODKINS PO BOX 431 JACKSON, NH 03846	TRUSTEE 1 00	0	0	0
JODI MORROCCO 17 BRIDLE PATH CIRCLE FRAMINGHAM, MA 01701	TRUSTEE 1 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	Contributions to employee benefit plans and deferred compensation (d)	Expense account, (e) other allowances
NONE				

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

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 N/A - NONE	0
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 - NONE	0
2	
All other program-related investments. See instructions.	
3	0
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	585,876
b	Average of monthly cash balances.	1b	127,773
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	713,649
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	713,649
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	10,705
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	702,944
6	Minimum investment return. Enter 5% of line 5.	6	35,147

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	35,147
2a	Tax on investment income for 2017 from Part VI, line 5.	2a	302
b	Income tax for 2017 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	302
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	34,845
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	34,845
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	34,845

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	42,000
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	42,000
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	42,000

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 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				34,845
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2017				
a From 2012.	2,938			
b From 2013.	7,784			
c From 2014.	7,124			
d From 2015.	8,045			
e From 2016.	9,392			
f Total of lines 3a through e.	35,283			
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ \$ 42,000				
a Applied to 2016, 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 2017 distributable amount.				34,845
e Remaining amount distributed out of corpus	7,155			
5 Excess distributions carryover applied to 2017 (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	42,438			
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 2016 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2017 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2018				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 2012 not applied on line 5 or line 7 (see instructions).	2,938			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	39,500			
10 Analysis of line 9				
a Excess from 2013.	7,784			
b Excess from 2014.	7,124			
c Excess from 2015.	8,045			
d Excess from 2016.	9,392			
e Excess from 2017.	7,155			

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)Form **990-PF** (2017)

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	42,000
b <i>Approved for future payment</i>				
Total			3b	0

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt PurposesForm **990-PF** (2017)

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

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?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

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

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	***** 2018-05-02 Date	***** Title	May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No
	Signature of officer or trustee			

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	LAURENCE M HURWITZ CPA				P00163466
	Firm's name ► GREENBERG ROSENBLATT KULL & BITSOLIPC				Firm's EIN ► 04-2687094
	Firm's address ► 306 MAIN STREET SUITE 400 WORCESTER, MA 01608				Phone no (508) 791-0901

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>				
AMERICAN HEART ASSOCIATION 4301 NORTH FAIRFAX STREET SUITE 530 ARLINGTON, VA 22203	NONE	OTHER PUBLIC CHARITY	GENERAL	1,012
AMERICAN RED CROSS 2000 CENTURY DR WORCESTER, MA 01606	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
ALZHEIMER'S ASSOCIATION NATIONAL CAPITAL AREA 8180 GREENSBORO DRIVE MCLEAN, VA 22102	NONE	OTHER PUBLIC CHARITY	GENERAL	513
ASPCA424 E 92ND STREET NEW YORK, NY 10128	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
BAYPATH HUMANE SOCIETY OF HOPKINTON 5 RAFFERTY ROAD HOPKINTON, MA 01748	NONE	OTHER PUBLIC CHARITY	GENERAL	125
Total 3a				42,000

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>				
BETH EL HEBREW CONGREGATION 3830 SEMINARY RD ALEXANDRIA, VA 22304	NONE	OTHER PUBLIC CHARITY	GENERAL	250
BRAIN TUMOR SOCIETY 55 CHAPEL STREET NEWTON, MA 02465	NONE	OTHER PUBLIC CHARITY	GENERAL	250
BRIGHAM AND WOMEN'S HOSPITAL 75 FRANCIS STREET BOSTON, MA 02215	NONE	OTHER PUBLIC CHARITY	GENERAL	200
CARMAH13 MAPLE STREET MARLBOROUGH, MA 01752	NONE	OTHER PUBLIC CHARITY	GENERAL	100
CHABAD OF BROOKLINE 496 HARVARD STREET BROOKLINE, MA 02446	NONE	OTHER PUBLIC CHARITY	GENERAL	275
Total ▶ 3a				42,000

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>				
CHARCOT MARIE TOOTH ASSOCIATION PO BOX 105 GLENOLDEN, PA 19036	NONE	OTHER PUBLIC CHARITY	GENERAL	1,625
CONGREGATION OF AGUDAT ACHIM 901 N MAIN ST ATTLEBORO, MA 02703	NONE	OTHER PUBLIC CHARITY	GENERAL	2,500
CONNECTICUT CHILDREN'S MEDICAL CENTER 282 WASHINGTON ST HARTFORD, CT 06106	NONE	OTHER PUBLIC CHARITY	GENERAL	250
CONWAY AREA HUMANE SOCIETY 223 EAST MAIN STREET CONWAY, NH 03818	NONE	OTHER PUBLIC CHARITY	GENERAL	3,000
CUSHING ACADEMY39 SCHOOL ST ASHBURNHAM, MA 01430	NONE	OTHER PUBLIC CHARITY	GENERAL	200
Total ▶ 3a				42,000

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>				
DANA FARBER CANCER INSTITUTE 450 BROOKLINE AVENUE BOSTON, MA 02215	NONE	OTHER PUBLIC CHARITY	GENERAL	450
DEXTER KEEZER COMMUNITY FUND PO BOX 572 TRURO, MA 02666	NONE	OTHER PUBLIC CHARITY	GENERAL	200
DIRECT RELIEF27 S LA PATERA LANE GOLETA, CA 93117	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
DOMINION HOSPITAL TREATMENT CENTER 2960 SLEEPY HOLLOW ROAD FALLS CHURCH, VA 22044	NONE	OTHER PUBLIC CHARITY	GENERAL	1,625
FREEDOM FROM HUNGER 1460 DREW AVENUE DAVIS, CA 95618	NONE	OTHER PUBLIC CHARITY	GENERAL	500
Total 				42,000
3a				

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>				
GLOBAL GIVING4100 W RIVER LANE MILWAUKEE, WI 53209	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
GUARDIAN ANGELS CAT RESCUE PO BOX 5533 WAYLAND, MA 01778	NONE	OTHER PUBLIC CHARITY	GENERAL	100
HILLEL HOUSE AT UMASS AMHERST INC 388 N PLEASANT STREET AMHERST, MA 01002	NONE	OTHER PUBLIC CHARITY	GENERAL	200
HISPANIC FEDERATION 55 EXCHANGE PLACE 5TH FLOOR NEW YORK, NY 10005	NONE	OTHER PUBLIC CHARITY	GENERAL	1,375
INSTITUTE FOR SHIPBOARD EDUCATIONSEMESTER AT SEA COLORADO STATE UNIVERSITY CAMPUS DELIVERY 1587 FORT COLLINS, CO 80523	NONE	OTHER PUBLIC CHARITY	GENERAL	400
Total ► 3a				42,000

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>				
INTERNATIONAL RESCUE COMMITTEE 122 EAST 42ND STREET NEW YORK, NY 10168	NONE	OTHER PUBLIC CHARITY	GENERAL	100
JACKSON PUBLIC LIBRARY 52 MAIN STREET JACKSON, NH 03846	NONE	OTHER PUBLIC CHARITY	GENERAL	500
JAFFA INSTITUTE171-06 76TH AVE FLUSHING, NY 11366	NONE	OTHER PUBLIC CHARITY	GENERAL	500
JEWISH COMMUNITY CENTER 8900 LITTLE RIVER TURNPIKE FAIRFAX, VA 22031	NONE	OTHER PUBLIC CHARITY	GENERAL	513
LASELL COLLEGE 1844 COMMONWEALTH AVE NEWTON, MA 02465	NONE	OTHER PUBLIC CHARITY	GENERAL	200
Total ▶				42,000
3a				

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>				
LOWER CAPE AMBULANCE SERVICE BOX 1721 PROVINCETOWN, MA 02657	NONE	OTHER PUBLIC CHARITY	GENERAL	200
MUSEUM OF FINE ARTS 465 HUNTINGTON AVE BOSTON, MA 02115	NONE	OTHER PUBLIC CHARITY	GENERAL	230
NATIONAL BRAIN TUMOR SOCIETY 55 CHAPEL STREET NEWTON, MA 02458	NONE	OTHER PUBLIC CHARITY	GENERAL	300
NATIONAL STROKE ASSOCIATION 9707 E EASTER LANE CENTENNIAL, CO 80112	NONE	OTHER PUBLIC CHARITY	GENERAL	700
NEWTON POLICE1321 WASHINGTON ST NEWTON, MA 02465	NONE	OTHER PUBLIC CHARITY	GENERAL	200
Total ► 3a				42,000

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>				
NOBLE & GREENOUGH SCHOOL 10 CAMPUS DRIVE DEDHAM, MA 02026	NONE	OTHER PUBLIC CHARITY	GENERAL	300
NORTH CONWAY PUBLIC LIBRARY 2719 MAIN ST NORTH CONWAY, NH 03860	NONE	OTHER PUBLIC CHARITY	GENERAL	2,000
OUR FATHERS HOUSE 23 LUNENBURG ST FITCHBURG, MA 01453	NONE	OTHER PUBLIC CHARITY	GENERAL	300
PLANNED PARENTHOODPO BOX 96735 WASHINGTON, DC 20077	NONE	OTHER PUBLIC CHARITY	GENERAL	500
PROVINCETOWN ART ASSOCIATION AND MUSUEM 460 COMMERCIAL ST PROVINCETOWN, MA 02657	NONE	OTHER PUBLIC CHARITY	GENERAL	150
Total ▶ 3a				42,000

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>				
PROVINCETOWN SOUP KITCHEN 10 SHANK PAINTER ROAD PROVINCETOWN, MA 02657	NONE	OTHER PUBLIC CHARITY	GENERAL	200
PULSE14 CREST ROAD SHARON, MA 02067	NONE	OTHER PUBLIC CHARITY	GENERAL	200
STARTING POINTPO BOX 1972 CONWAY, NH 03818	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
SUPPORT THE GIRLS 514 HILLSBORO DRIVE SILVER SPRING, MD 20902	NONE	OTHER PUBLIC CHARITY	GENERAL	512
TEMPLE EMUNAHPIPER ROAD LEXINGTON, MA 02421	NONE	OTHER PUBLIC CHARITY	GENERAL	3,000
Total ► 3a				42,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
TEMPLE SHALOM175 TEMPLE ST NEWTON, MA 02421	NONE	OTHER PUBLIC CHARITY	GENERAL	2,645
TIN MOUNTAIN CONSERVATION CENTER 1245 BALD HILL ROAD ALBANY, NH 03818	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
THE TRURO CONSERVATION TRUST PO BOX 327 NORTH TRURO, MA 02652	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
TRUE AND FAITHFUL PET RESCUE MISSION 1505 TAMIAMI TRL S STE 405 VENICE, FL 34285	NONE	OTHER PUBLIC CHARITY	GENERAL	3,000
TRURO COUNCIL ON AGING 7 STANDISH WAY NORTH TRURO, MA 02652	NONE	OTHER PUBLIC CHARITY	GENERAL	200
Total 				42,000
3a				

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>				
TRURO POLICE ASSOC INC344 US G TRURO, MA 02666	NONE	OTHER PUBLIC CHARITY	GENERAL	200
UNICEF USA125 MAIDEN LANE NEW YORK, NY 10038	NONE	OTHER PUBLIC CHARITY	GENERAL	400
WATERORG920 MAIN ST KANSAS CITY, MO 64105	NONE	OTHER PUBLIC CHARITY	GENERAL	250
WGBH II BOSTON1 GUEST STREET BOSTON, MA 02135	NONE	OTHER PUBLIC CHARITY	GENERAL	200
WOMEN'S WORLD WIDE WEB 14 RUE DEBELLEYME PARIS 75003 FR	NONE	OTHER PUBLIC CHARITY	GENERAL	400
Total 				42,000
3a				

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>				
WOMRWFMRPO BOX 975 PROVINCETOWN, MA 02657	NONE	OTHER PUBLIC CHARITY	GENERAL	200
WOUNDED WARRIOR PROJECT 4899 BELFORT RD JACKSONVILLE, FL 32256	NONE	OTHER PUBLIC CHARITY	GENERAL	250
WORLD RESOURCES INSTITUTE 10 G ST NE SUITE 800 WASHINGTON, DC 20002	NONE	OTHER PUBLIC CHARITY	GENERAL	500
YOUNG JUDAEA ORGANIZATION 575 8TH AVE 11TH FLOOR NEW YORK, NY 10018	NONE	OTHER PUBLIC CHARITY	GENERAL	1,000
Total 				42,000
3a				

TY 2017 Accounting Fees Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Accounting Fees Schedule

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,628	2,628		0

TY 2017 All Other Program Related Investments Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Category	Amount
N/A NONE	0

TY 2017 Investments Corporate Bonds Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORPORATE BONDS	232,245	236,755

TY 2017 Investments Corporate Stock Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCK	311,664	381,377

TY 2017 Other Expenses Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE FILING FEE	35	35		0
BANK CHARGES	42	42		0
INVESTMENT EXPENSES	181	181		0

TY 2017 Other Income Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
FIRST FINANCIAL TRUST	1,501	1,501	1,501

TY 2017 Other Professional Fees Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MANAGEMENT FEES	7,159	7,159		0

TY 2017 Taxes Schedule

Name: THE LEWIS M & ESTHER PERLSTEIN
FAMILY FOUNDATION

EIN: 04-6351051

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL	3,093	0		0