Form **990-T** (C&E 990)

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2017 or other tax year beginning JUL 1, 2017 , and ending JUN 30, 2018

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3)

OMB No 1545-0687

2017

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

SCANNED FEB 13 2019

A ☐ Check box if address changed

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

C Book value of all assets at end of year 13,075,357.

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
THE FISH FAMILY FOUNDATION

Number, street, and room or suite no. If a P.O. box, see instructions.
75 STATE STREET

City or town, state or province, country, and ZIP or foreign postal code
BOSTON, MA 02109

D Employer identification number (Employees' trust, see instructions.)
04-6905753

E Unrelated business activity codes (See instructions.)
523000

F Group exemption number (See instructions.) ▶

G Check organization type ▶ ☐ 501(c) corporation ☒ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Describe the organization's primary unrelated business activity. ▶ SEE STATEMENT 18

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent subsidiary controlled group? ▶ ☐ Yes ☒ No

If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ TREF BORDEN Telephone number ▶ 617-428-3775

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances	c Balance ▶ 1c			
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Schedule D)	4a	8,313.		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from partnerships and S corporations (attach statement)	5	754.	STMT 19	
6 Rent income (Schedule C)	6			
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10 Exploited exempt activity income (Schedule I)	10			
11 Advertising income (Schedule J)	11			
12 Other income (See instructions; attach schedule)	12			
13 **Total.** Combine lines 3 through 12	13	9,067.		9,067.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule)	18	
19	Taxes and licenses	19	
20	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)	21	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a / 22b	
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule)	28	
29	**Total deductions** Add lines 14 through 28	29	43.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	9,024.
31	Net operating loss deduction (limited to the amount on line 30)	31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	9,024.
33	Specific deduction (Generally $1,000, but see line 33 instructions for exceptions)	33	1,000.
34	**Unrelated business taxable income.** Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	8,024.

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Part III Tax Computation

35	**Organizations Taxable as Corporations** See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here ▶ ☐ **See instructions** and:		
a	Enter your share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): (1) $ (2) $ (3) $		
b	Enter organization's share of. **(1)** Additional 5% tax (not more than $11,750) $		
	(2) Additional 3% tax (not more than $100,000) $		
c	Income tax on the amount on line 34 ▶	35c	
36	**Trusts Taxable at Trust Rates** See instructions for tax computation. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☒ Schedule D (Form 1041) ▶	36	821.
37	**Proxy tax** See instructions ▶	37	
38	Alternative minimum tax	38	
39	**Tax on Non-Compliant Facility Income.** See instructions	39	
40	**Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies	40	821.

Part IV Tax and Payments

41a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a			
b	Other credits (see instructions)	41b			
c	General business credit. Attach Form 3800	41c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	41d			
e	**Total credits** Add lines 41a through 41d			41e	
42	Subtract line 41e from line 40			42	821.
43	Other taxes. Check if from. ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)			43	
44	**Total tax.** Add lines 42 and 43			44	821.
45 a	Payments: A 2016 overpayment credited to 2017	45a	247.		
b	2017 estimated tax payments	45b			
c	Tax deposited with Form 8868	45c			
d	Foreign organizations. Tax paid or withheld at source (see instructions)	45d			
e	Backup withholding (see instructions)	45e			
f	Credit for small employer health insurance premiums (Attach Form 8941)	45f			
g	Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total ▶	45g			
46	**Total payments.** Add lines 45a through 45g			46	247.
47	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☒			47	
48	**Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed ▶			48	574.
49	**Overpayment** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid ▶			49	
50	Enter the amount of line 49 you want **Credited to 2018 estimated tax** ▶ **Refunded** ▶			50	

Part V Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
51	At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶		X
52	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
53	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		

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

▶ [signature] 11/15/18 ▶ TRUSTEE

Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
PAUL FORD, CPA	[signature]	11/14/2018		P01332603

Firm's name ▶ SAMET & COMPANY PC Firm's EIN ▶ 04-3027605

Firm's address ▶ 1330 BOYLSTON STREET CHESTNUT HILL, MA 02467-2111 Phone no. (617)731-1222

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY STATEMENT 18

UNRELATED BUSINESS INCOME RECEIVED FROM INVESTMENTS REPORTED ON K-1'S

TO FORM 990-T, PAGE 1

FORM 990-T INCOME (LOSS) FROM PARTNERSHIPS AND S CORPORATIONS STATEMENT 19

DESCRIPTION	AMOUNT
INCOME FROM PARTNERSHIPS	301.
INTEREST AND DIVIDEND INCOME FROM PASSTHROUGHS	453.
TOTAL TO FORM 990-T, PAGE 1, LINE 5	754.

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Go to www.irs.gov/F1041 for instructions and the latest information

OMB No. 1545-0092

2017

Name of estate or trust

THE FISH FAMILY FOUNDATION

Employer identification number

04-6905753

Note: *Form 5227 filers need to complete only Parts I and II*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked		41.		<41.>

4	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2016 Capital Loss Carryover Worksheet	6	( )
7	**Net short-term capital gain or (loss)** Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on page 2 ▶	7	<41.>

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	8,354.			8,354.

11	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	12	
13	Capital gain distributions	13	
14	Gain from Form 4797, Part I	14	
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2016 Capital Loss Carryover Worksheet	15	( )
16	**Net long-term capital gain or (loss)** Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on page 2 ▶	16	8,354.

Part III Summary of Parts I and II

Caution: *Read the instructions* **before** *completing this part*

		(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
17 **Net short-term gain or (loss)**	17		<41.>	<41.>
18 **Net long-term gain or (loss):**				
a Total for year	18a		8,354.	8,354.
b Unrecaptured section 1250 gain (see line 18 of the wrksht.)	18b			
c 28% rate gain	18c			
19 **Total net gain or (loss)** Combine lines 17 and 18a ▶	19		8,313.	8,313.

Note: *If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and* **don't** *complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the* **Capital Loss Carryover Worksheet**, *as necessary*

Part IV Capital Loss Limitation

20 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:
a The loss on line 19, column (3) **or** b $3,000 — 20 ( )

Note: *If the loss on line 19, column (3), is more than $3,000,* **or** *if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the* **Capital Loss Carryover Worksheet** *in the instructions to figure your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero.

Caution: *Skip this part and complete the* **Schedule D Tax Worksheet** *in the instructions if*

- *Either line 18b, col (2) or line 18c, col (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero*

Form 990-T trusts Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col (2) or line 18c, col (2) is more than zero

21 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			21	8,024.		
22 Enter the **smaller** of line 18a or 19 in column (2) but not less than zero	22	8,313.				
23 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23					
24 Add lines 22 and 23	24	8,313.				
25 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	25	0.				
26 Subtract line 25 from line 24. If zero or less, enter -0-			26	8,313.		
27 Subtract line 26 from line 21 If zero or less, enter -0-			27	0.		
28 Enter the **smaller** of the amount on line 21 or $2,550			28	2,550.		
29 Enter the **smaller** of the amount on line 27 or line 28			29			
30 Subtract line 29 from line 28 If zero or less, enter -0-. This amount is taxed at 0%				▶	30	2,550.
31 Enter the **smaller** of line 21 or line 26			31	8,024.		
32 Subtract line 30 from line 26			32	5,763.		
33 Enter the **smaller** of line 21 or $12,500			33	8,024.		
34 Add lines 27 and 30			34	2,550.		
35 Subtract line 34 from line 33. If zero or less, enter -0-			35	5,474.		
36 Enter the **smaller** of line 32 or line 35			36	5,474.		
37 Multiply line 36 by 15% (0.15)				▶	37	821.
38 Enter the amount from line 31			38	8,024.		
39 Add lines 30 and 36			39	8,024.		
40 Subtract line 39 from line 38. If zero or less, enter -0-			40	0.		
41 Multiply line 40 by 20% (0.20)				▶	41	
42 Figure the tax on the amount on line 27. Use the 2017 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			42	0.		
43 Add lines 37, 41, and 42			43	821.		
44 Figure the tax on the amount on line 21. Use the 2017 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			44	1,812.		
45 **Tax on all taxable income** Enter the **smaller** of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)				▶	45	821.

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.
▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D

OMB No 1545-0074

2017

Attachment Sequence No **12A**

Name(s) shown on return

THE FISH FAMILY FOUNDATION

Social security number or taxpayer identification no.

04-6905753

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are short-term For long-term transactions, see page 2
Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required Enter the totals directly on Schedule D, line 1a, you aren't required to report these transactions on Form 8949 (see instructions)

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

- ☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed of (Mo , day, yr)	(d) Proceeds (sales price)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the instructions	**Adjustment, if any, to gain or loss** If you enter an amount in column (g), enter a code in column (f). **See instructions** (f) Code(s)	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) & combine the result with column (g)
ARISTOTLE K-1		06/30/17		41.			<41.>

2 **Totals.** Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶		41.			<41.>

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

Name(s) shown on return Name and SSN or taxpayer identification no. not required if shown on page 1 | Social security number or taxpayer identification no.

THE FISH FAMILY FOUNDATION | 04-6905753

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker A substitute statement will have the same information as Form 1099-B Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term For short-term transactions, see page 1

Note. You may aggregate all long-term transactions reported on Form(s) 1099 B showing basis was reported to the IRS and for which no adjustments or codes are required Enter the totals directly on Schedule D, line 8a, you aren't required to report these transactions on Form 8949 (see instructions)

You must check Box D, E, or F below Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☒ (F) Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed of (Mo , day, yr)	(d) Proceeds (sales price)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See instructions (f) Code(s)	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) & combine the result with column (g)
ARISTOTLE K-1		06/30/17	4,096.				4,096.
ROCKEFELLER SGO							
K-1		06/30/17	57.				57.
ROCKEFELLER ASF							
K-1		06/30/17	4.				4.
SPRUCE K-1		06/30/17	4,197.				4,197.
2 Totals. Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			8,354.				8,354.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment