

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 07-01-2017, and ending 06-30-2018

Name of foundation Nick Simons Foundation		A Employer identification number 20-3101239	
% MARINA SHMOUKLER			
Number and street (or P O box number if mail is not delivered to street address) 25 EAST 22ND STREET	Room/suite	B Telephone number (see instructions) (646) 362-0036	
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10010		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 81,146,638		J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	2,000,000			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	60	60	0	
	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	6,636,649			
	b Gross sales price for all assets on line 6a	8,447,788			
	7 Capital gain net income (from Part IV, line 2)		6,720,358		
	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)	0	-60,811	0	
	12 Total. Add lines 1 through 11	8,636,709	6,659,607	0	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages	98,681	0	0	96,703
	15 Pension plans, employee benefits	35,510			35,744
	16a Legal fees (attach schedule)	1,428	0	0	2,819
	b Accounting fees (attach schedule)	59,369	0	0	47,327
	c Other professional fees (attach schedule)	125,000	0	0	125,000
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	209,034	17,768	0	0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	22,668	0	0	24,757
	22 Printing and publications	14,508	0	0	17,448
	23 Other expenses (attach schedule)	37,776	0	0	83,698
	24 Total operating and administrative expenses. Add lines 13 through 23	603,974	17,768	0	433,496
	25 Contributions, gifts, grants paid	17,368,033			6,024,533
	26 Total expenses and disbursements. Add lines 24 and 25	17,972,007	17,768	0	6,458,029
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-9,335,298			
	b Net investment income (if negative, enter -0-)		6,641,839		
	c Adjusted net income (if negative, enter -0-)			0	

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	8,324,626	3,238,540	3,238,540
	2 Savings and temporary cash investments	50,295	50,355	50,355
	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	13,381	151,153	151,153
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	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)	70,059,890	77,702,747	77,702,747
	14 Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)	405,281	3,843	3,843	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	78,853,473	81,146,638	81,146,638	
Liabilities	17 Accounts payable and accrued expenses	1,689	12,388	
	18 Grants payable	7,415,527	14,681,901	
	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 ▶ _____)	603,677	601,229	
	23 Total liabilities (add lines 17 through 22)	8,020,893	15,295,518	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	70,832,580	65,851,120	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input 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				
30 Total net assets or fund balances (see instructions)	70,832,580	65,851,120		
31 Total liabilities and net assets/fund balances (see instructions) .	78,853,473	81,146,638		

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	70,832,580
2 Enter amount from Part I, line 27a	2	-9,335,298
3 Other increases not included in line 2 (itemize) ▶ _____	3	4,353,838
4 Add lines 1, 2, and 3	4	65,851,120
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	65,851,120

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 LONG-TERM CAPITAL GAIN FROM LPS	P		
b SHORT-TERM CAPITAL GAIN FROM LPS	P		
c FUND-OF-FUND INVESTMENT SALE	P		2017-07-28
d LESS SHORT-TERM CAPITAL GAIN FROM UBTI			
e LESS LONG-TERM CAPITAL GAIN FROM UBTI			

(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			3,086,575
b			2,753,221
c 8,447,788		7,565,664	882,124
d			-279
e			-1,283

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			
b			
c			882,124
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	6,720,358
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	4,436,550	75,400,255	0 05884
2015	3,744,407	70,111,270	0 053407
2014	7,614,035	62,306,980	0 122202
2013	5,766,042	51,923,115	0 11105
2012	5,170,694	40,296,228	0 128317
2 Total of line 1, column (d)			2 0 473816
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 094763
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5			4 77,506,718
5 Multiply line 4 by line 3			5 7,344,769
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 66,418
7 Add lines 5 and 6			7 7,411,187
8 Enter qualifying distributions from Part XII, line 4			8 6,458,029

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

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

Table with 11 rows for excise tax calculation. Includes fields for exempt foundations, tax under section 511, subtitle A tax, and total tax due. Total tax due is 94,384.

Part VII-A Statements Regarding Activities

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

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-14 regarding controlled entities, distributions, public inspection requirements, and books in care.

Located at 25 EAST 22ND STREET NEW YORK NY ZIP+4 10010

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

Table with 3 columns: Question, Yes, No. Row 16 regarding interest in foreign countries.

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.

Main table with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements.

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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions).	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)?	5b	No	
	Organizations relying on a current notice regarding disaster assistance check here.	<input type="checkbox"/>		
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?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b	No	

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

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

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

(a) Name and address of each employee paid more than \$50,000	Title, and average hours per week (b) devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

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

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
BHEKH THAPA 239 JANKPRASAD ROAD BANESOWAR HEIGHL, KATHMANDU NP	program consulting	84,000
Grant Thornton LLP 757 Third Avenue NEW YORK, NY 10017	accounting	58,241

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	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

	Amount
1 Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	
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.	1a	73,057,522
b	Average of monthly cash balances.	1b	5,625,658
c	Fair market value of all other assets (see instructions).	1c	3,843
d	Total (add lines 1a, b, and c).	1d	78,687,023
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	78,687,023
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	1,180,305
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	77,506,718
6	Minimum investment return. Enter 5% of line 5.	6	3,875,336

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	3,875,336
2a	Tax on investment income for 2017 from Part VI, line 5.	2a	132,837
b	Income tax for 2017 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	132,837
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	3,742,499
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	3,742,499
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	3,742,499

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	6,458,029
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	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.	4	6,458,029
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	6,458,029

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				3,742,499
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only.			0	
b Total for prior years 2015, 2014, 2013		0		
3 Excess distributions carryover, if any, to 2017				
a From 2012.	3,156,293			
b From 2013.	3,169,886			
c From 2014.	4,498,686			
d From 2015.	320,086			
e From 2016.	822,521			
f Total of lines 3a through e.	11,967,472			
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ \$ <u>6,458,029</u>				
a Applied to 2016, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	2,000,000			
d Applied to 2017 distributable amount.				3,742,499
e Remaining amount distributed out of corpus	715,530			
5 Excess distributions carryover applied to 2017 (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	14,683,002			
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 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).	2,000,000			
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions).	3,156,293			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	9,526,709			
10 Analysis of line 9				
a Excess from 2013.	3,169,886			
b Excess from 2014.	4,498,686			
c Excess from 2015.	320,086			
d Excess from 2016.	822,521			
e Excess from 2017.	715,530			

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, enter the date of the ruling. ▶

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

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

	Tax year	Prior 3 years			(e) Total
	(a) 2017	(b) 2016	(c) 2015	(d) 2014	
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

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

Part XV

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))
 JAMES AND MARILYN SIMONS

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

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

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

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

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

c Any submission deadlines

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

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> see attachment 15 see attachment 15 25 east 22nd street new york, NY 10010	none		see attachment 15	6,024,533
Total ▶ 3a				6,024,533
b <i>Approved for future payment</i> see attachment 16 see attachment 16 25 east 22nd street new york, NY 10010	none		see attachment 16	14,500,000
Total ▶ 3b				14,500,000

Form 990FP Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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
JAMES SIMONS 25 EAST 22ND STREET NEW YORK, NY 10010	PRESIDENT 1 0	0	0	0
MARILYN SIMONS 25 EAST 22ND STREET NEW YORK, NY 10010	SECRETARY & TREASURER 2 0	0	0	0
CAITLIN HEISING 25 EAST 22ND STREET NEW YORK, NY 10010	TRUSTEE 0 5	0	0	0
MARK HEISING 25 EAST 22ND STREET NEW YORK, NY 10010	TRUSTEE 0 5	0	0	0
AUDREY CAPPELL 25 EAST 22ND STREET NEW YORK, NY 10010	TRUSTEE 0 5	0	0	0
LAURA BAXTER SIMONS 25 EAST 22ND STREET NEW YORK, NY 10010	TRUSTEE 0 5	0	0	0
LIZ SIMONS 25 EAST 22ND STREET NEW YORK, NY 10010	TRUSTEE 0 5	0	0	0
NAT SIMONS 25 EAST 22ND STREET NEW YORK, NY 10010	TRUSTEE 0 5	0	0	0
JACOB CAPPELL 25 EAST 22ND STREET NEW YORK, NY 10010	Trustee 0 5	0	0	0

TY 2017 Accounting Fees Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239**Accounting Fees Schedule**

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GRANT THORNTON LLP	58,241	0	0	46,316
FISCAL MANAGEMENT ASSOCIATES	1,128			1,011

TY 2017 Investments - Other Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239**Investments Other Schedule 2**

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
LIMITED PARTNERSHIPS		51,595,303	51,595,303
ALTERNATIVE INVESTMENTS		26,107,444	26,107,444

TY 2017 Legal Fees Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LOEB, BLOCK & PARTNERS LLP	1,244	0	0	2,819
CORPORATION SERVICE COMPANY	184			0

TY 2017 Other Assets Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DUE FROM BROKER	405,281	3,843	3,843

TY 2017 Other Expenses Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE	26,351	0	0	26,348
COMMUNICATION EXPENSE	1,613			1,566
NYS FILING FEES	1,500			1,500
OFFICE EXPENSE	1,112			1,286
OTHER PROGRAMMATIC EXPENSES	7,200			52,998

TY 2017 Other Income Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239**Other Income Schedule**

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
portfolio loss from investments in			
limited partnerships	0	-60,811	0

TY 2017 Other Increases Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239

Description	Amount
UNREALIZED GAINS ON INVESTMENTS	3,816,712
DISCOUNT ON GRANTS PAYABLE	537,126

TY 2017 Other Liabilities Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239

Description	Beginning of Year - Book Value	End of Year - Book Value
DEFERRED EXCISE TAX LIABILITY	500,189	567,154
DUE TO FJS	103,488	34,075

TY 2017 Other Professional Fees Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BOARD DEVELOPMENT, TECHNICAL				
ADVISORY AND PROJECT				
MANAGEMENT SERVICES	125,000	0	0	125,000

TY 2017 Taxes Schedule**Name:** Nick Simons Foundation**EIN:** 20-3101239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX EXPENSE	209,034	0	0	0
FOREIGN TAXES	0	17,768	0	0

TY 2017 TransfersToControlledEntities**Name:** Nick Simons Foundation**EIN:** 20-3101239

Name	US / Foreign Address	EIN	Description	Amount
Nick Simons Institute	Box 8975 EPC 1813 Sanepa, Lalitpur NP	000000000	No Direct Transfers in Fiscal 2018	0
Nick Simons Foundation International	25 EAST 22ND STREET New York, NY 10010	47-2836360	General Operating support	3,540,000
Total				3,540,000

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors
▶ Attach to Form 990, 990-EZ, or 990-PF
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at
www.irs.gov/form990

OMB No 1545-0047
2017

Name of the organization
Nick Simons Foundation

Employer identification number
20-3101239

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹ 3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization Nick Simons Foundation	Employer identification number 20-3101239
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Part I **Contributors** (See instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MARILYN SIMONS 160 FIFTH AVENUE 7TH FLOOR NEW YORK, NY10010	\$ 2,000,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization Nick Simons Foundation	Employer identification number 20-3101239
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Part II Noncash Property (See instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____

Name of organization Nick Simons Foundation	Employer identification number 20-3101239
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

Nick Simons Foundation
 Schedule of 6/30/2018 Grants and Contributions Approved for Future Payment
 Form 990-PF, Part XV, Line 3b

Name	Address	Relationship to Foundation or Substantial Contributor	Foundation Status of Recipient	Purpose of Grant	Amount
Gradian Health Systems	915 Broadway, Suite 1001 New York, NY 10010	None	POF	3 Year Pledge to support Gradian's mission to transform the impact of medical equipment in low-resource hospitals around the world	\$13,500,000
Possible	30 Broad Street, Fl 9 New York, NY 10004	None	PC	General Operating Support for hospital services and programs at Bayalpata Hospital	\$750,000
Stony Brook Foundation	SBS Building, N-215 Stony Brook, NY 11794-4310	None	PC	Pledge for Stony Brook University's Global Health Institute	\$250,000

Total Grants Approved During the Year
 for Future Payment

\$14,500,000

Nick Simons Foundation
Expenditure Responsibility Statement
Form 990-PF, Part VII-B, Line 5c

RECIPIENT'S NAME AND ADDRESS	GRANT AMOUNT	DATE OF GRANT	GRANT PERIOD - START DATE	GRANT PERIOD - END DATE	AMOUNT EXPENDED	PURPOSE OF GRANT	DATE/(DUE) OF REPORTS BY GRANTEE	DIVERSIONS BY GRANTEE
Bhaskar Memorial Foundation 239 Tanka Prasad Marg Old Baneshwor Height, Kathmandu, Nepal	\$980,000	6/2/2017	6/2/2017	6/30/2019	\$246,500	Construction of the Bhaskar Memorial Foundation Building Pledge	6/30/2018, 7/31/2019	No
Gradian Health Systems 915 Broadway, Suite 1001 New York, NY 10010 United States	\$13,500,000	6/25/2018	7/1/2018	6/30/2021	\$0	3 Year Pledge to support Gradian's mission to transform the impact of medical equipment in low-resource hospitals around the world	6/30/2018, 6/30/2019, 6/30/2020, 6/30/2021	No
Gradian Health Systems 915 Broadway, Suite 1001 New York, NY 10010 United States	\$1,500,000	5/15/2017	7/1/2017	6/30/2018	\$1,500,000	To support Gradian's mission to transform the impact of medical equipment in low-resource hospitals around the world	7/31/2018	No
Gradian Health Systems 915 Broadway, Suite 1001 New York, NY 10010 United States	\$3,200,000	5/15/2017	7/1/2017	6/30/2018	\$3,200,000	To support Gradian's mission to transform the impact of medical equipment in low-resource hospitals around the world	7/31/2018	No
Health Concern Pvt. Ltd. Ratopul, Gaushala Kathmandu, Nepal	\$6,000	2/5/2018	2/5/2018	2/5/2019	\$6,000	To support the translation, adaptation and testing of the Child Development Tracking System	6/30/2018	No
Hospice Nepal Lagankhel, Lalitpur Nepal	\$20,000	6/1/2018	7/1/2018	7/1/2019	\$20,000	To support Hospice Nepal's mission to provide palliative care to cancer patients and support to the families of the patients	7/31/2019	No
Lo Gyalpo Jigme Cultural Foundation PO Box 10489, Chabahl Kathmandu, Nepal	\$7,500	12/21/2017	12/1/2017	12/31/2017	\$7,500	To support the Foundation's restoration and education projects in Mustang	6/30/2018	No
Nepal Mathematical Society Central Department of Mathematics, Tribhuvan University Kathmandu, Nepal	\$5,000	6/1/2018	6/7/2018	6/7/2019	\$5,000	To support Masters students in mathematics	6/30/2019	No

Nick Simons Foundation
 Expenditure Responsibility Statement
 Form 990-PF, Part VII-B, Line 5c

RECIPIENT'S NAME AND ADDRESS	GRANT AMOUNT	DATE OF GRANT	GRANT PERIOD - START DATE	GRANT PERIOD - END DATE	AMOUNT EXPENDED	PURPOSE OF GRANT	DATE/(DUE) OF REPORTS BY GRANTEE	DIVERSIONS BY GRANTEE
Patan Hospital Lagankhel Satdobato Rd Kathmandu 44700, Nepal	\$106,500	4/2/2018	5/1/2018	5/1/2019	\$106,500	To support the hospital's mission and participation in the Institute of Palliative Medicine's National Fellowship Program in Palliative Medicine	6/30/2019	No
Public Health Concern Trust GPO Box 6064 Pradarshani Marg Kathmandu, Nepal	\$50,000	6/1/2018	7/1/2018	7/1/2019	\$50,000	To support PHCT's commitment to health development, and to support Kathmandu Model Hospital	6/30/2019	No
Uganda Anaesthetic Officers Association P O Box Kampala-Uganda Kampala, Uganda, Africa	\$1,000	7/20/2017	7/20/2017	7/20/2017	\$1,000	In honor of Dr Paul Fenton and his commitment to the Association	6/30/2018	No

Nick Simons Foundation
EIN#: 20-3101239
FYE: 06/30/2018
Part XIII, Line 4(c) – Conduit Election Statement

Statement Regarding the Nick Simons Foundation Election to be treated as a Conduit Private Foundation pursuant to Internal Revenue Code Section 4942(h)(2)

Pursuant to Internal Revenue Code Section 4942(h)(2) and Treasury Regulation Section 53.4942(a)-3(d) (2), the Nick Simons Foundation hereby elects to treat certain qualifying distributions made during the 2017 tax year as distributions made out of corpus

Election Amount Treated as Made out of Corpus

• Total qualifying distributions for 2017	\$6,458,029
• Current Year Disbursements Applied against 2017	
<u>Distributable Amount</u>	<u>(\$3,742,499)</u>
Treated as Distributions out-of-corporus	<u>\$2,715,530</u>
• Total Grantor contributions treated as made out of Corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	(\$2,000,000)

Excess distributions carryover from 2017 **\$715,530**

The Foundation meets the requirements of Internal Revenue Code Sections 170(b)(1)(A)(vii), 170(b)(1)(F)(ii) and 4942(h)(2). The Foundation notes that

- Qualifying distributions out of corpus were made within 2 ½ months following the close of the 2017 tax year in an amount equal to 100% of all contributions received during the 2017 tax year
- The Foundation has no remaining undistributable income for the 2015 and 2016 tax years that would prevent the Foundation from utilizing the election
- The Foundation is applying excess distribution carryovers to satisfy its re-distribution requirement
- The Foundation has met its minimum distribution requirements without taking into account any of the amounts intended to be used as a conduit grant

Nick Simons Foundation
Schedule of 6/30/2018 Grant Payments
Form 990-PF, Part XV, Line 3a

Name	Address	Relationship to Foundation or Substantial Contributor	Foundation Status of Recipient	Purpose of Grant	Amount
American Nepal Medical Foundation	27 Gloria Drive Westfield, MA 1085	None	PC	General Operating Support	\$3,000
American Himalayan Foundation	909 Montgomery Street Suite 400 San Francisco, California 94133	None	PC	Program and General Operating Support	\$244,033
Bhaskar Memorial Foundation	239 Tanka Prasad Marg Old Baneshwor Height Kathmandu, Nepal	None	NC	Construction of the Bhaskar Memorial Foundation Building Pledge	\$246,500
Brigham and Women's Hospital, Inc.	116 Huntington Ave , Third Floor Boston, MA 2116	None	PC	To provide technical support for health care services in Nepal	\$100,000
Doctors Without Borders USA	333 7th Avenue New York, NY 10001-5004	None	PC	To provide support for work with the Ebola Fund & Refugees Crisis in Europe	\$100,000
Friends of Patan Hospital	Friends of Patan Hospital 1980 Dahlia Street Denver, CO 80220	None	PC	To support charitable activities of Patan Hospital	\$30,000
Future Generations	390 Road Less Traveled Franklin, WV 26807	None	PC	General Operating Support	\$25,000
Gradian Health Systems	915 Broadway, Suite 1001 New York, NY 10010	None	POF	To support Gradian's mission to transform the impact of medical equipment in low-resource hospitals around the world	\$4,700,000
Health Concern Pvt. Ltd.	Ratopul, Gaushala Kathmandu Nepal	None	NC	Translation, adaptation and testing of the Child Development Tracking System	\$6,000
Himalayan Cataract Project	P O Box 55 Waterbury, VT 5676	None	PC	General Operating Support	\$50,000
Hospice Nepal	Lagankhel, Lalitpur Nepal	None	NC	To support Hospice Nepal's mission to provide palliative care to cancer patients and support to the families of the patients	\$20,000
Ipaas	P O Box 9990 Chapel Hill, NC 27515	None	PC	General Operating Support	\$25,000

Nick Simons Foundation
Schedule of 6/30/2018 Grant Payments
Form 990-PF, Part XV, Line 3a

Name	Address	Relationship to Foundation or Substantial Contributor	Foundation Status of Recipient	Purpose of Grant	Amount
Kathmandu Valley Preservation Trust	36 West 25th Street, 17th Floor New York, NY 10010	None	PC	General Operating Support	\$5,000
Lo Gyalpo Jigme Cultural Foundation	P O Box 10489 Chabahil, Kathmandu Nepal	None	NC	To support the Foundation's restoration and education projects in Mustang	\$7,500
Nepal Mathematical Society	Central Department of Mathematics, Tribhuvan University Kathmandu Nepal	None	NC	To support Masters students in mathematics	\$5,000
Partners Asia	436 14th Street, Suite 700 Oakland, CA 94612	None	PC	General Operating Support	\$25,000
Patan Hospital	Lagankhel Satdobato Rd Kathmandu 44700 Nepal	None	NC	To support the hospital's mission and participation in the Institute of Palliative Medicine's National Fellowship Program in Palliative Medicine	\$106,500
Public Health Concern Trust	GPO Box 6064 Pradarshani Marg, Kathmandu Nepal	None	NC	General Operating Support	\$50,000
Save the Children Federation	501 Kings Highway East, Ste 400 Fairfield, CT 06825	None	PC	Program and General Operating Support	\$25,000
Stony Brook Foundation	SBS Building, N-215 Stony Brook, NY 11794-4310	None	PC	Pledge for Stony Brook University's Global Health Institute	\$250,000
Uganda Anaesthetic Officers Association	P O Box Kampala-Uganda Kampala, Uganda Africa	None	NC	In honor of Dr Paul Fenton and his commitment to the Association	\$1,000

Total Grants Paid During the Year \$6,024,533