

For calendar year 2018, or tax year beginning 01-01-2018, and ending 12-31-2018

Name of foundation STAR FOUNDATION INC		A Employer identification number 13-6161266	
Number and street (or P O box number if mail is not delivered to street address) 2 FERNCLIFF TERRACE		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code MONTCLAIR, NJ 07042		B Telephone number (see instructions) (973) 509-1664	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here 2 Foreign organizations meeting the 85% test, check here and attach computation	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶\$ 1,042,517	J Accounting method ☒ Cash ☐ Accrual ☐ 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	

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	1,236	1,236		
	4 Dividends and interest from securities	52,209	20,003		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	7,691			
	b Gross sales price for all assets on line 6a _____ 9,857				
	7 Capital gain net income (from Part IV, line 2)		7,691		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances _____				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 21,232	21,232		
	12 Total. Add lines 1 through 11	82,368	50,162		
	13 Compensation of officers, directors, trustees, etc	3,000	990		2,010
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	 4,290	2,145		2,145
	c Other professional fees (attach schedule)	 150	50		100
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 1,138	774		364
	19 Depreciation (attach schedule) and depletion	 300	0		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	 1,382	456		926
	24 Total operating and administrative expenses. Add lines 13 through 23	10,260	4,415		5,545
	25 Contributions, gifts, grants paid	46,225			46,225
	26 Total expenses and disbursements. Add lines 24 and 25	56,485	4,415		51,770
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	25,883			
	b Net investment income (if negative, enter -0-)		45,747		
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash—non-interest-bearing	52,637	84,169	84,169
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ <u>10,516</u>			
		Less allowance for doubtful accounts ▶ _____	37,940	10,516	10,516
	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)	182,378	456,119	942,607
	c	Investments—corporate bonds (attach schedule)			
	Liabilities	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 ▶ <u>4,909</u>			
		Less accumulated depreciation (attach schedule) ▶ <u>4,909</u>	273	0	0
15		Other assets (describe ▶ _____)	0	5,225	5,225
16		Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	273,228	556,029	1,042,517
17		Accounts payable and accrued expenses			
18		Grants payable			
Net Assets or Fund Balances	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 ▶ _____)	2,336	0	
	23	Total liabilities (add lines 17 through 22)	2,336	0	
		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	0	0		
28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0		
29	Retained earnings, accumulated income, endowment, or other funds	270,892	556,029		
30	Total net assets or fund balances (see instructions)	270,892	556,029		
31	Total liabilities and net assets/fund balances (see instructions) .	273,228	556,029		

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	270,892
2	Enter amount from Part I, line 27a	2	25,883
3	Other increases not included in line 2 (itemize) ▶ _____	3	259,254
4	Add lines 1, 2, and 3	4	556,029
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	556,029

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 398 SHS - SABRA HEALTHCARE REIT, INC		2002-07-01	2018-12-11
b CAPITAL GAINS DIVIDENDS	P		
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 7,608		2,166	5,442
b 2,249			2,249
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			5,442
b			2,249
c			
d			
e			

2 Capital gain net income or (net capital loss)	2	7,691
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))
2017	75,020	1,153,582	0 065032
2016	68,468	1,183,598	0 057847
2015	88,872	1,271,730	0 069883
2014	93,688	1,656,607	0 056554
2013	92,590	1,485,807	0 062316

2 Total of line 1, column (d)	2	0 311632
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0 062326
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	1,085,250
5 Multiply line 4 by line 3	5	67,639
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	457
7 Add lines 5 and 6	7	68,096
8 Enter qualifying distributions from Part XII, line 4	8	51,770

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	915
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	915
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	915
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	393
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d.	7	393
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	18
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	540
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	
11	Enter the amount of line 10 to be Credited to 2019 estimated tax ▶	11	
			Refunded ▶

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 ▶ \$ _____ (2) On foundation managers ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <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	No
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) ▶ NJ _____		
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 2018 or the taxable year beginning in 2018? See the 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 ▶ <u>N/A</u>	13	Yes	
14	The books are in care of ▶ <u>JILL SMOLOWE</u> Telephone no ▶ <u>(973) 509-1664</u>			

Located at ▶ 2 FERNCLIFF TERR. MONTCLAIR NJ ZIP+4 ▶ 07042

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 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ▶			

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

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

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		
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?	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 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? ☐ 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 2018 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 2018).	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 2018?	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		Yes	No
(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.		5b	
	Organizations relying on a current notice regarding disaster assistance check here.	☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945–5(d)	☐ Yes ☐ No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No	6b	No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No	7b	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?			
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	☐ Yes ☒ No		

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

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ALAN SMOLOWE 245 ASHBOURNE LAKE COURT CLEMMONS, NC 27012	DIRECTOR 0 00	0	0	0
JILL SMOLOWE 2 FERNCLIFF TERRACE MONTCLAIR, NJ 07042	DIRECTOR 0 00	0	0	0
JONATHAN SMOLOWE 2 FERNCLIFF TERRACE MONTCLAIR, NJ 07042	DIRECTOR 0 00	0	0	0
RICHARD SMOLOWE 122 BAYBERRY PLACE ADVANCE, NC 27006	PRESIDENT 10 00	3,000	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)
3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services. ►		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1	
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	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ►	0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities.	1a	1,016,872
b	Average of monthly cash balances.	1b	84,905
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,101,777
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	1,101,777
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	16,527
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,085,250
6	Minimum investment return. Enter 5% of line 5.	6	54,263

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	54,263
2a	Tax on investment income for 2018 from Part VI, line 5.	2a	915
b	Income tax for 2018 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	915
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	53,348
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	53,348
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	53,348

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	51,770
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	51,770
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	51,770

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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				53,348
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2018				
a From 2013.	18,912			
b From 2014.	11,281			
c From 2015.	25,561			
d From 2016.	25,144			
e From 2017.	17,745			
f Total of lines 3a through e.	98,643			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ 51,770				
a Applied to 2017, 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 2018 distributable amount.				51,770
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))	1,578			1,578
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	97,065			
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 2017 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				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 2013 not applied on line 5 or line 7 (see instructions).	17,334			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	79,731			
10 Analysis of line 9				
a Excess from 2014.	11,281			
b Excess from 2015.	25,561			
c Excess from 2016.	25,144			
d Excess from 2017.	17,745			
e Excess from 2018.				

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 2018, 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)

	Tax year	Prior 3 years			(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

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. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

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

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

c Any submission deadlines

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

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

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

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	1,236	
4 Dividends and interest from securities. . . .			14	52,209	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.			14	21,232	
8 Gain or (loss) from sales of assets other than inventory			14	7,691	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e). . .		0		82,368	0
13 Total. Add line 12, columns (b), (d), and (e). (See worksheet in line 13 instructions to verify calculations)			13		82,368

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

[illegible]

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (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) (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.

*****	2019-11-07	*****
Signature of officer or trustee	Date	Title

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	LORI A ROTH		2019-11-05		P01293848
	Firm's name ▶ PRAGER METIS CPAS LLC				Firm's EIN ▶ 06-1667465
Firm's address ▶ 222 MOUNT AIRY ROAD BASKING RIDGE, NJ 07920					Phone no (908) 766-9800

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>				
ACLU FOUNDATION 125 BROAD STREET 18TH FLOOR NEW YORK, NY 10004		NC	GENERAL PURPOSE	1,500
AFMDA20 W 36TH STREET SUITE 1100 NEW YORK, NY 10018		NC	GENERAL PURPOSE	500
AIDS UNITED 1101 14TH ST NW SUITE 300 WASHINGTON DC, DE 20005		NC	GENERAL PURPOSE	2,500
Total ▶ 3a				46,225

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 JEWISH COMMITTEE 165 EAST 56TH STREET NEW YORK, NY 10022		NC	GENERAL PURPOSE	928
AMERICAN RED CROSS CAMP LEJEUNE 1108 BIRCH ST CAMP LEJEUNE, NC 28547		NC	GENERAL PURPOSE	500
AMERICAN RED CROSSPO BOX 37839 BOONE, IA 500370839		NC	GENERAL PURPOSE	402
Total ▶ 3a				46,225

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 Paid during the year				
ANIMAL HOPE WELLNESS 14456 VENTURA BLVD SHERMAN OAKS, CA 91423		NC	GENERAL PURPOSE	500
ANTI-DEFAMATION LEAGUE 605 THIRD AVENUE NEW YORK, NY 101583650		NC	GENERAL PURPOSE	1,000
AUTHORS GUILD FDN 31 EAST 32ND STREET 7TH FLOOR NEW YORK, NY 10016		NC	GENERAL PURPOSE	150
Total ▶ 3a				46,225

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>				
CHARITY WATCHPO BOX 578460 CHICAGO, IL 60657		NC	GENERAL PURPOSE	50
CHARITY WATCHPO BOX 578460 CHICAGO, IL 60657		NC	GENERAL PURPOSE	50
CRISIS TEXT LINEPO BOX 1144 NEW YORK, NY 10010		NC	GENERAL PURPOSE	1,000
Total ▶ 3a				46,225

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>				
DIRECT RELIEF 6100 WALLACE BECKNELL ROAD SANTA BARBARA, CA 93117		NC	GENERAL PURPOSE	1,000
DOCTORS WITHOUT BORDERS 40 RECTOR ST 16TH FLOOR NEW YORK, NY 10006		NC	GENERAL PURPOSE	1,000
FDN FOR FIGHTING BLINDNESS 80 BROAD ST NEW YORK, NY 10004		NC	GENERAL PURPOSE	750
Total ► 3a				46,225

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>				
FEEDING AMER 35 EAST WACKER DRIVE SUITE 2000 CHICAGO, IL 60601		NC	GENERAL PURPOSE	500
FOOD BANK OF CENTRAL & EASTERN 1924 CAPITAL BLVD RALEIGH, NC 27604		NC	GENERAL PURPOSE	500
GLOBAL VILL PROJECT 205 SYCAMORE ST DECATUR, CT 30030		NC	GENERAL PURPOSE	1,000
Total ▶ 3a				46,225

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>				
HELEN KELLER INTERNATIONAL ONE DAG HAMMARSKJOLD PLAZA FLOOR 2 NEW YORK, NY 10017		NC	GENERAL PURPOSE	1,000
HELEN KELLER INTERNATIONAL ONE DAG HAMMARSKJOLD PLAZA FLOOR 2 NEW YORK, NY 10017		NC	GENERAL PURPOSE	1,237
HOSPICE PALLIATIVE CARE CENTER 227 DUNHAM STREET NORWICH, CT 06360		NC	GENERAL PURPOSE	1,000
Total ▶ 3a				46,225

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>				
HUMAN RIGHTS WATCH 350 5TH AVE 34TH NEW YORK, NY 10118		NC	GENERAL PURPOSE	1,000
INTERNATIONAL RESCUE COMMITTEE 122 EAST 42ND STREET NEW YORK, NY 101681289		NC	GENERAL PURPOSE	1,500
LOAVES & FISHES1351 NORTH C ST SACRAMENTO, CA 95811		NC	GENERAL PURPOSE	500
Total ▶ 3a				46,225

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>				
LOVING PET INN ADOPTIONS 820 GALLIMORE DAIRY RD HIGH POINT, HI 27265		NC	GENERAL PURPOSE	250
MACULA VISION RESEARCH FOUNDAT ONE TOWER BRIDGE 100 FRONT ST 300 CONSHOHOCKEN, GA 19428		NC	GENERAL PURPOSE	3,000
MERCY CORPSPO BOX 2669 DEPT W PORTLAND, OR 972082669		NC	GENERAL PURPOSE	1,112
Total ▶ 3a				46,225

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>				
MITS AOKI LEGACY FOUNDATION 111 HEKILI ST KAILUA, NJ 96734		NC	GENERAL PURPOSE	500
NC PUBLIC RADIO 120 FRIDAY CENTER DRIVE CHAPEL HILL, IL 27517		NC	GENERAL PURPOSE	500
NEWARK ACADEMY91 S ORANGE AVE LIVINGSTON, NJ 07039		NC	GENERAL PURPOSE	1,500
Total ▶ 3a				46,225

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 Paid during the year				
ORBIS266A MATCHAPONIX AVE MONROE TOWNSHIP, NJ 08831		NC	GENERAL PURPOSE	2,000
PLANNED PARENTHOOLD FOUNDATION OF AMERICA 123 WILLIAM ST NEW YORK, NY 10038		NC	GENERAL PURPOSE	1,000
RED CROSS CAPE FEAR CHAPTER 600 N GEORGE ST GOLDSBORO, NC 27530		NC	GENERAL PURPOSE	500
Total ▶ 3a				46,225

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 Paid during the year				
RONALD MCDONALD HOUSE 110 NORTH CARPENTER STREET CHICAGO, PA 60607		NC	GENERAL PURPOSE	500
SAVE THE CHILDREN 501 KINGS HWY E - SUITE 400 FAIRFIELD, CT 06825		NC	GENERAL PURPOSE	928
SAVE THE CHILDREN 501 KINGS HWY E - SUITE 400 FAIRFIELD, NC 20002		NC	GENERAL PURPOSE	2,500
Total ▶ 3a				46,225

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>				
SECOND HARVEST FOOD BANK 6969 SILVER CREST RD NAZARETH, NY 18064		NC	GENERAL PURPOSE	500
SIERRA CLUB FOUNDATION 2101 WEBSTER STREET SUITE 1250 OAKLAND, CA 94612		NC	GENERAL PURPOSE	1,000
THE CONSERVATION FUND 1655 FORT MYER DR ARLINGTON, VA 22209		NC	GENERAL PURPOSE	1,000
Total ▶ 3a				46,225

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>				
TONI'S KITCHEN73 S FULLERTON AVE MONTCLAIR, PA 07042		NC	GENERAL PURPOSE	250
TREE OF LIFE CONGREGATION 5898 WILKINS AVE PITTSBURGH, PA 15217		NC	GENERAL PURPOSE	1,000
UNICEF3 UNITED NATIONS PLAZA NEW YORK, NY 10038		NC	GENERAL PURPOSE	618
Total ▶ 3a				46,225

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>				
WORLD JEWISH CONGRESS 501 MADISON AVENUE NEW YORK, NY 10022		NC	GENERAL PURPOSE	7,500
Total  3a				46,225

TY 2018 Accounting Fees Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	4,290	2,145		2,145

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2018 Depreciation Schedule

Name: STAR FOUNDATION INC

EIN: 13-6161266

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
FURNITURE AND FIXTURES	2006-08-31	3,977	3,704	200DB	7 0000000000000	273	0		
COMPUTER	2013-04-29	932	905	200DB	5 0000000000000	27	0		

TY 2018 Investments Corporate Stock Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266**Investments Corporation Stock Schedule**

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MERRILL LYNCH	456,119	942,607

**TY 2018 Land, Etc.
Schedule****Name:** STAR FOUNDATION INC**EIN:** 13-6161266

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
FURNITURE AND FIXTURES	3,977	3,977	0	
COMPUTER	932	932	0	

TY 2018 Other Assets Schedule

Name: STAR FOUNDATION INC

EIN: 13-6161266

Other Assets Schedule

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DUE FROM ESTATE	0	5,225	5,225

TY 2018 Other Expenses Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE EXPENSES	976	322		654
TELEPHONE	406	134		272

TY 2018 Other Income Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266**Other Income Schedule**

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
MISCELLANEOUS INCOME	34	34	34
FROM K-1, BUCKEYE PARTNERS LP	-545	-545	-545
FROM K-1, ENTERPRISE PRODUCTS PARTNERS LP	11,643	11,643	11,643
FROM K-1, MAGELLAN MIDSTREAM PARTNERS LP	14,716	14,716	14,716
FROM K-1, SUNOCO LP	-4,616	-4,616	-4,616

TY 2018 Other Increases Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266

Description	Amount
COST BASIS ADJUSTMENT TO EQUITY AND MUTUAL FUND INVESTMENTS	259,227
ADDITIONAL DEPRECIATION EXPENSE TO ADJUST NBV OF FULLY DEPRECIATED ASSETS	27

TY 2018 Other Liabilities Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266

Description	Beginning of Year - Book Value	End of Year - Book Value
CREDIT CARD PAYABLE	2,200	0
UNCLEARED CHECKS	136	0

TY 2018 Other Professional Fees Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BROKERAGE FEE	150	50		100

TY 2018 Taxes Schedule**Name:** STAR FOUNDATION INC**EIN:** 13-6161266

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAX	543	179		364
FEDERAL TAX	595	595		0