

Form **990-PF****Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2018 or tax year beginning

, 2018, and ending

, 20

Name of foundation

ROCHKIND-WAGNER FOUNDATION

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

Room/suite

19 EXETER LANE

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

MORRISTOWN, NEW JERSEY 07960

G Check all that apply:

☐ Initial return ☐ Initial return of a former public charity

☐ Final return ☐ Amended return

☐ Address change ☐ Name change

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation **04**

☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ **589883**

J Accounting method: ☒ Cash ☐ Accrual

☐ Other (specify) _____

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

A Employer identification number**20-6767596****B** Telephone number (see instructions)**973 538 5597****C** If exemption application is pending, check here ☐**D** 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test, check here and attach computation ☐**E** If private foundation status was terminated under section 507(b)(1)(A), check here ☐**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐**Part I Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)	21000			
2 Check ☐ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	13299	13299		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	21507			
b Gross sales price for all assets on line 6a 75930				
7 Capital gain net income (from Part IV, line 2)		21507		
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)	6455	6455		
12 Total. Add lines 1 through 11	62261	41261		
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)				
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see instructions) 3	841	841		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	1520			1520
22 Printing and publications				
23 Other expenses (attach schedule)	5824	3348		2476
24 Total operating and administrative expenses. Add lines 13 through 23	8185	4189		3986
25 Contributions, gifts, grants paid	122680			122680
26 Total expenses and disbursements. Add lines 24 and 25	130865	4189		126676
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	68604			
b Net investment income (if negative, enter -0-)		37072		
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

Cat No 11289X

Form **990-PF** (2018)

SCANNED MAY 09 2019

19 Received In
Batching Ogden
APR 22 2019

RECEIVED

APR 18 2019

IRS-OSC

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	78284	2661	2661
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule) (5)	481872	587222	587222
	c Investments—corporate bonds (attach schedule) (6)	52840	0	0
	11 Investments—land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	612996	589883	589883
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable (7)	80000	55000	
	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 ▶ STATEMENT 8)	6466	7344	
	23 Total liabilities (add lines 17 through 22)	86466	62344	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26, and lines 30 and 31.			
	24 Unrestricted	526530	527539	
	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			
	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)	526530	527539	
	31 Total liabilities and net assets/fund balances (see instructions)	612996	589883	

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	526530
2 Enter amount from Part I, line 27a	2	-68604
3 Other increases not included in line 2 (itemize) ▶ CHANGES IN MARKET VALUE	3	124613
4 Add lines 1, 2, and 3	4	582539
5 Decreases not included in line 2 (itemize) ▶ GRANTS PAYABLE (2019 and subsequent years)	5	55000
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	527539

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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.)
1a 100 sh Intuitive Surgical	D	2/26/04	1/19/18
b 100 sh India Fund	P	3/4/08	5/31/18
c 2000 sh Countrywide Capital PFD B 7%	P	7/18/07	6/6/18
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 23464		598	22866
b 2466		4651	-2185
c 50000		49174	826
d			
e			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			22866
b			-2185
c			826
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	21507
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 doesn't qualify under section 4940(e). Do not complete this part.

(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	114904	626483	0.1834
2016	95073	611135	0.1556
2015	87847	601923	0.1459
2014	57553	561493	0.1025
2013	69209	526883	0.1314

2 Total of line 1, column (d)	2	0.7188
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	0.1439
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	607497
5 Multiply line 4 by line 3	5	87419
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	371
7 Add lines 5 and 6	7	87790
8 Enter qualifying distributions from Part XII, line 4 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.	8	126676

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		371
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		371
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		371
6	Credits/Payments:			
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a		540
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7		540
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		169
11	Enter the amount of line 10 to be. Credited to 2019 estimated tax 169 Refunded	11		

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?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition 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.		✓
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation. ► \$ _____ (2) On foundation managers. ► \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		✓
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes.		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		✓
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?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	✓	
8a Enter the states to which the foundation reports or with which it is registered. See instructions ► NEW JERSEY		
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 <i>General Instruction G</i> ? If "No," attach explanation	✓	
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 tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV		✓
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		✓

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.		✓
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.		✓
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	✓	
14 The books are in care of ▶ MARK M ROCHKIND Telephone no. ▶ 973 538 5597 Located at ▶ 19 EXETER LANE / MORRISTOWN, NJ ZIP+4 ▶ 07960-6382		
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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		✓

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ 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. Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?	1c	✓
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	✓
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	✓

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

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes	☒ No
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	☐ Yes	☒ No
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes	☒ No
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	☐ Yes	☒ No
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes	☒ No
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		
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?	☐ Yes	☐ No
If "Yes," attach the statement required by Regulations section 53.4945–5(d).		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes	☒ No
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		☒
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
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(s) 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, and 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
MARL M ROCHKIND	Trustee, Chair / 10			
19 EXETER LANE / MORRISTOWN, NJ 07960				
PATRICIA W ROCHKIND	Trustee / 5			
19 EXETER LANE / MORRISTOWN, NJ 07960				

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

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

Total number of others receiving over \$50,000 for professional services

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 The ROCHKIND-WAGNER FOUNDATION aims to encourage and incentivize achievement in pre-college education, and to recognize and reward exceptional performance in academic and vocational studies.	
2 Current programs provide incentives for pre-college students in public high schools to set ambitious goals and achieve high performance in math and science; promote non-cognitive learning among young inner city students; recognize and reward role model performance in vocational training ventures; and support pre-college	
3 education in developing countries to create sources of community leadership and a path out from poverty. (1) AP ACHIEVEMENT AWARDS IN MATH & SCIENCE / selected public high schools in New Jersey and Maine. (2) UNIVERSITY / ROCHESTER INNER CITY SCHOOL PARTNERSHIP / U Rochester Memorial Art Gallery (MAG).	
4 ((3) FOOD SERVICE TRAINING ACADEMY / Community FoodBank of NJ - recognition of role models. (4) AFRICA PEOPLE AND WILDLIFE FUND / conservation education projects benefiting young Maasai students. (5) ROOTS & WINGS / Scholarship support for vocational education / for children who age out of Foster Care.	

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 (1) AP ACHIEVEMENT AWARDS IN MATH & SCIENCE - to underscore the importance of math and science; to encourage serious study; to increase consciousness about career choice, and to reward strong performance. (2) UNIVERSITY / INNER CITY SCHOOL PARTNERSHIP - Non-cognitive learning and resulting healthful behaviors	
2 provide a base for successful cognitive learning (the traditional school experience). The MAG offers experiential opportunities: public spaces, public art, education infrastructure, and creative workshops. (3) FOOD SERVICE TRAINING ACADEMY - second chance educational opportunity in culinary arts for adults who	
All other program-related investments See instructions	
3 have experienced failure in their lives. The program aims to encourage hard work, focus, and perseverance. (4) AFRICA PEOPLE AND WILDLIFE FUND - private school secondary education for selected Maasai students. (5) VOCATIONAL EDUCATION via Roots & Wings for needy children who age out of the Foster Care program.	

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	605195
b	Average of monthly cash balances	1b	11553
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	616748
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	
3	Subtract line 2 from line 1d	3	616748
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	9251
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	607497
6	Minimum investment return. Enter 5% of line 5	6	30375

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	30375
2a	Tax on investment income for 2018 from Part VI, line 5	2a	371
b	Income tax for 2018 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	371
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	30004
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	30004
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	30004

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	126676
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	
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	126676
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	371
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	126305

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 <u>51004</u>				51004
2 Undistributed income, if any, as of the end of 2018:				
a Enter amount for 2017 only <u>0</u>			0	
b Total for prior years 20 <u> </u> , 20 <u> </u> , 20 <u> </u> <u>0</u>		0		
3 Excess distributions carryover, if any, to 2018:				
a From 2013 <u>0</u>				
b From 2014 <u>0</u>				
c From 2015 <u>8355</u>				
d From 2016 <u>45036</u>				
e From 2017 <u>84640</u>				
f Total of lines 3a through c <u>138031</u>	138031			
4 Qualifying distributions for 2018 from Part XII, line 4: \$ <u>126676</u>				
a Applied to 2017, but not more than line 2a <u>0</u>			0	
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2018 distributable amount <u>51004</u>				51004
e Remaining amount distributed out of corpus <u>75672</u>	75672			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a)) <u>0</u>	0			0
6 Enter the net total of each column, as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 <u>213703</u>	213703			
b Prior years' undistributed income. Subtract line 4b from line 2b <u>0</u>		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 <u>0</u>		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions <u>0</u>		0		
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount—see instructions <u>0</u>			0	
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019 <u>0</u>				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)				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions) <u>0</u>		0		
9 Excess distributions carryover to 2019: Subtract lines 7 and 8 from line 6a <u>213703</u>	213703			
10 Analysis of line 9:				
a Excess from 2014 <u>0</u>				
b Excess from 2015 <u>8355</u>				
c Excess from 2016 <u>45036</u>				
d Excess from 2017 <u>84640</u>				
e Excess from 2018 <u>75672</u>				

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 foundation 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) 2018	(b) 2017	(c) 2016	(d) 2015	
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))

MARK M ROCHKIND, PATRICIA W ROCHKIND

- 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 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 Paid during the year				
MORRIS SCHOOL DISTRICT 31 Hazel Street Morristown, NJ 07960	501(c)(3)		To promote educational achievements in math and science at secondary school level.	\$12,000
PARSIPPANY-TROY HILLS BD OF EDUC 292 Parsippany Road Parsippany, NJ 07054	501(c)(3)		To promote educational achievements in math and science at secondary school level	\$15,000
MORRIS HILLS REG SCHOOL DIST 48 Knoll Drive Rockaway, NJ 07866	501(c)(3)		To promote educational achievements in math and science at secondary school level.	\$24,000
RANDOLPH TOWNSHIP SCHOOLS 25 School House Road Randolph, NJ 07869	501(c)(3)		To promote educational achievements in math and science at secondary school level.	\$13,500
WAYNE LIBRARY ASSOCIATION Wayne, Maine 04284	501(c)(3)		To support infrastructure at the Cary Memorial Library and children's reading programs.	\$300
ROOTS AND WINGS 75 Bloomfield Avenue / Suite 303 Denville, New Jersey 07834	501(c)(3)		To support vocational education for needy young adults who age out of Foster Care via tuition scholarships	\$15,000
MESSALONSKEE SCHOOL DISTRICT 41 Heath Street Oakland, Maine 04963	501(c)(3)		To promote educational achievements in math and science at secondary school level.	\$4,000
MOUNT OLIVE TWP BD OF EDUCATION 227 US Rt 206, Suite 10 Flanders, NJ 07836	501(c)(3)		To promote educational achievements in math and science at secondary school level.	\$7,900
Memorial Art Gallery / Univ of Rochester 500 University Avenue Rochester, NY 14607-1484	501(c)(3)		Partnership between MAG and Rochester inner- city schools to enhance learning outcomes for economically disadvantaged K-6 students.	\$25,000
BOONTON BOARD OF EDUCATION 434 Lathrop Avenue Boonton, NJ 07005	501(c)(3)		To promote educational achievements in math and science at secondary school level.	\$600
KINNELON PUBLIC SCHOOLS 109 Kiel Avenue Kinnelon, NJ 07405	501(c)(3)		To promote educational achievements in math and science at secondary school level.	\$3000
THE METROPOLITAN OPERA Lincoln Center New York, NY 10023	501(c)(3)		To promote musical education and development of the arts	\$2380
			TOTAL	\$122,680

Total

3b

Part XVI-A Analysis of Income-Producing Activities

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					
4 Dividends and interest from securities					13299
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					6455
8 Gain or (loss) from sales of assets other than inventory					21507
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		0	41261
13 Total. Add line 12, columns (b), (d), and (e)				13	41261

(See worksheet in line 13 instructions to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
	Principal Program: AP ACHIEVEMENT AWARDS IN MATH AND SCIENCE
	Since inception in 2007, 2092 awards have been disbursed by public high schools participating in the program. There are currently 14 high schools participating: 10 in New Jersey, 4 in Maine. By achieving a "5" on national AP exams in qualifying subjects (calculus, physics, chemistry, biology, statistics, computer science) students may earn multiple awards in a single school year. The 2092 awards distributed have been earned by 1533 awardees. The most stunning achievement occurred in 2016 when a 12th grade student at a NJ high school earned 5 awards in a single year. That student now pursues undergraduate at California Institute of Technology. Since inception of the program, 27 students have earned 4 awards in a single year. Since inception, \$491,100 have been disbursed by participating schools.
	Multi-year studies of per capita GDP growth show that countries with higher math and science analytical skills grow faster than those with lower skilled populations. Technological leadership and profitable innovation depend on these very same analytical skills. In the end, if our country is to maintain and broaden its standard of living and quality of life, we need to produce more math and science graduates with advanced degrees -- some of whom we hope will choose to become K-12 teachers. All of this starts by encouraging young people who demonstrate the capacity for high performance in math and science to pursue further studies in these fields.
	Principal Program: UNIVERSITY MEMORIAL ART GALLERY / ROCHESTER INNER CITY SCHOOL PARTNERSHIP
	Using the Memorial Art Gallery as an instructional conduit, 475 students from grades 1-4 from 3 public schools visit the museum for one morning each week for a period of 10 weeks. Students spend time in the galleries, they talk about what they see, and then join creative workshops. The opportunity for self-expression in a non-judgmental environment nurtures self-confidence. Students learn how to behave in public spaces, learn group decorum, and learn to be sensitive to the needs of others. The belief is that non-cognitive learning in this program will prepare students for more conventional cognitive learning in later years.

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

Organizations		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
(1)	Cash		✓
(2)	Other assets		✓
b	Other transactions.		
(1)	Sales of assets to a noncharitable exempt organization		✓
(2)	Purchases of assets from a noncharitable exempt organization		✓
(3)	Rental of facilities, equipment, or other assets		✓
(4)	Reimbursement arrangements		✓
(5)	Loans or loan guarantees		✓
(6)	Performance of services or membership or fundraising solicitations		✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		✓
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

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.

Signature of officer or trustee

4/9/19
Date

Trustee, chair

May the IRS discuss this return with the preparer shown below?
See instructions ☐ Yes ☐ No

Paid 
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ►

Firm's address ►

Phone no

Schedule of Contributors

OMB No 1545-0047

2018

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

ROCHKIND-WAGNER FOUNDATION

Employer identification number

20-6767596

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 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 33 $\frac{1}{3}$ % 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 (entering "N/A" in column (b) instead of the contributor name and address), 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 990-PF, 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

Employer identification number

ROCHKIND-WAGNER FOUNDATION

20-6767596

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	MARK M ROCHKIND 19 EXETER LANE MORRISTOWN, NJ 07960	\$ 6000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	PATRICIA W ROCHKIND 19 EXETER LANE MORRISTOWN, NJ 07960	\$ 15000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization

Employer identification number

ROCHKIND-WAGNER FOUNDATION

20-6767596

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

FEDERAL STATEMENTS - 990 PF / 2018**THE ROCHKIND-WAGNER FOUNDATION 20-6767596****Statement 1****Part I - Line 1**

Foundation operated as a Conduit Private Foundation in 2018.

QCD contributions from Mark M Rochkind IRA (\$6000) and Patricia W Rochkind IRA (\$15,000).

Statement 2**Part I - Line 11**

Capital Gain Distributions = \$ 6455

India Fund Inc	6342
Mid America AP 8.5% PFD	15
Public Storage 6% PFD	26
Simon Property Group 8.375% PFD	72

Statement 3**Part I - Line 18**

Total taxes = \$ 841

2017 Tax Due / paid in 2018	270
2018 Estimated Taxes paid in 2018	540
2018 Foreign Tax Paid	31

Statement 4**Part I - Line 23**

Administrative Expenses = \$ 5824

Trustee Meetings (11)	1338
Supplies / Administration	318
Books / Periodicals	377
Postage and Communications Svcs	443
Investment Management	3348

Statement 5**Part II - Line 10b**

Corporate stocks held at YE2018 / end of year market value = \$587221

AT&T	1000 sh	28540
INDIA FUND INC	1700 sh	34408
INTUITIVE SURGICAL	725 sh	347216
IQVIA HOLDINGS INC	500 sh	58085
MID AMERICA APAR 8.5% PFD / I	500	31652
PIMCO DYNAMIC CREDIT INC FD	1000 sh	21050
PUBLIC STORAGE 6% PFD / Z	1000 sh	25050
SIMON PROPERTY GP 8.375% PFD / J	600 sh	41220

Statement 6**Part II - Line 10c**

Corporate bonds held at YE2018 / end of year market value = \$ 0

NONE

Statement 7**Part II - Line 18b**

Grants payable (YE18): \$55,000

Remainder of Grants made to Memorial Art Gallery of the University of Rochester.
Partnership between MAG and Rochester inner-city schools to enhance learning
outcomes for economically disadvantaged K-4 students.

Statement 8**Part II - Line 22b**

Foundation administrative expenses incurred in 2018, paid in 2019 / \$7344

TRAVEL (Site Visits) and CONFERENCES	1520
INVESTMENT EXPENSES	3348
OTHER ADMINISTRATIVE EXPENSES	2476

Statement 9**Part XIII - Line 1(d)**

Foundation operated as a Conduit Private Foundation in 2018.

Line 1(d) : \$51004

Distributable amount for 2018 (Part XI / Line 7)	30004
QCD contributions	21000