

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

Name of foundation HOWARD & KATHERINE AIBEL FOUNDATION		A Employer identification number 23-7046798	
Number and street (or P O box number if mail is not delivered to street address) 140 MAIN STREET		Room/suite	B Telephone number (see instructions) (978) 371-2267
City or town, state or province, country, and ZIP or foreign postal code CONCORD, MA 01742		C If exemption application is pending, check here ▶ ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ 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) ▶ \$ 3,820,715	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)	2,211,285			
	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	30,113	30,113		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	121,768			
	b Gross sales price for all assets on line 6a 1,194,922				
	7 Capital gain net income (from Part IV, line 2)		121,768		
	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)				
	12 Total. Add lines 1 through 11	2,363,166	151,881		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	12,739	12,739		0
	c Other professional fees (attach schedule)	15,881	15,881		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	946	946		0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	303	303		0
	24 Total operating and administrative expenses. Add lines 13 through 23	29,869	29,869		0
	25 Contributions, gifts, grants paid	121,160			121,160
	26 Total expenses and disbursements. Add lines 24 and 25	151,029	29,869		121,160
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	2,212,137			
	b Net investment income (if negative, enter -0-)		122,012		
	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	50,744	16,487	16,487
	2	Savings and temporary cash investments	53,085	5,682	5,682
	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)	1,029,680	3,504,818	3,798,546
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	189,395	0	0	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,322,904	3,526,987	3,820,715	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
	Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ☐ and complete lines 24 through 26 and lines 30 and 31.			
24		Unrestricted			
25		Temporarily restricted			
26		Permanently restricted			
Foundations that do not follow SFAS 117, check here ☒ and complete lines 27 through 31.					
27		Capital stock, trust principal, or current funds	898,597	898,597	
28		Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
29		Retained earnings, accumulated income, endowment, or other funds	424,307	2,628,390	
30		Total net assets or fund balances (see instructions)	1,322,904	3,526,987	
31		Total liabilities and net assets/fund balances (see instructions) .	1,322,904	3,526,987	

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	1,322,904
2	Enter amount from Part I, line 27a	2	2,212,137
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	3,535,041
5	Decreases not included in line 2 (itemize) ▶ _____	5	8,054
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	3,526,987

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 SALES OF PUBLICLY TRADED SECURITIES			2018-06-30	2018-12-31
b SALES OF PUBLICLY TRADED SECURITIES			2017-06-30	2018-12-31
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 857,026		864,079	-7,053
b 337,896		209,075	128,821
c			
d			
e			

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

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			-7,053
b			128,821
c			
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	121,768
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	100,887	1,546,286	0 065245
2016	75,487	1,310,024	0 057623
2015	124,437	1,376,713	0 090387
2014	234,815	1,372,303	0 171110
2013	234,317	1,094,395	0 214106

2 Total of line 1, column (d)	2	0 598471
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 119694
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	1,988,748
5 Multiply line 4 by line 3	5	238,041
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,220
7 Add lines 5 and 6	7	239,261
8 Enter qualifying distributions from Part XII, line 4	8	121,160

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	2,440
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	2,440
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	2,440
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	0
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	0
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	100
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	2,540
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 ☐ 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?	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition). <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>	1b	No
c Did the foundation file Form 1120-POL for this year?	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ 0 (2) On foundation managers ☐ \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>	2	No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ CT		
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>JONATHAN AIBEL</u> Telephone no ▶ <u>(978) 371-2267</u>			

Located at ▶ 140 MAIN STREET CONCORD MA ZIP+4 ▶ 01742

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)

		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.	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
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870	6b	
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?	7b	
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
DAVID AIBEL 249 CONWAY ROAD MADISON, NH 03849	DIRECTOR 0 08	0	0	0
DANIEL AIBEL 227 PARK AVENUE TACOMA PARK, MD 20912	DIRECTOR 0 08	0	0	0
JONATHAN AIBEL 140 MAIN STREET CONCORD, MA 01742	DIRECTOR 0 08	0	0	0
ESTATE OF HOWARD J AIBEL 2302 CAVES RD OWINGS MILLS, MD 21117	MANAGER 0 00	0	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(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.

1	Expenses

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	1,827,106
b	Average of monthly cash balances.	1b	191,928
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,019,034
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	2,019,034
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	30,286
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	1,988,748
6	Minimum investment return. Enter 5% of line 5.	6	99,437

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	99,437
2a	Tax on investment income for 2018 from Part VI, line 5.	2a	2,440
b	Income tax for 2018 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,440
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	96,997
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	96,997
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	96,997

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	121,160
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	121,160
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	121,160

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				96,997
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.	185,733			
b From 2014.	171,666			
c From 2015.	62,087			
d From 2016.	10,689			
e From 2017.	30,021			
f Total of lines 3a through e.	460,196			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ 121,160				
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.				96,997
e Remaining amount distributed out of corpus	24,163			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	484,359			
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).	185,733			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	298,626			
10 Analysis of line 9				
a Excess from 2014.	171,666			
b Excess from 2015.	62,087			
c Excess from 2016.	10,689			
d Excess from 2017.	30,021			
e Excess from 2018.	24,163			

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)					
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)) ESTATE OF HOWARD J AIBEL	
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

[illegible]

Part XVII

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c)(3) (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.		
	*****	2019-11-14	*****
	_____ 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 P00436718
	DANNELL LYNE				
	Firm's name ▶ MARKS PANETH LLP				Firm's EIN ▶ 11-3518842
	Firm's address ▶ 4 MANHATTANVILLE ROAD PURCHASE, NY 10577				Phone no (914) 524-9000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
AMERICAN HEART ASSOCIATION PO BOX 78851 PHOENIX, AZ 85062		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	25
THE ACTOR' FUND OF AMERICA 729 SEVENTH AVENUE 10TH FL NEW YORK, NY 10002		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
VINEYARD THEATRE108 E 15TH STREET NEW YORK, NY 10003		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	2,500
Total ▶ 3a				121,160

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>				
US FUND FOR UNICEFPO BOX 96964 WASHINGTON, DC 20090		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
AMERICAN RED CROSS PO BOX 5003 DEPT 150489 HARTFORD, CT 06032		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
ASPCA424 E 92ND ST NEW YORK, NY 10128		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
POLY PREP COUNTRY DAY SCHOOL 9216 8TH AVE BROOKLYN, NY 11228		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	2,500
NATIONAL MS SOCIETYPO BOX 1748 HARTFORD, CT 06144		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
OCEAN CONSERVANCYPO BOX 96003 WASHINGTON, DC 20090		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	50
Total ▶ 3a				121,160

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				
CONNECTICUT FOOD BANK PO BOX 8686 NEW HAVEN, CT 06531		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
A BETTER CHOICE FOR WESTPORT PO BOX 2153 WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
SACRED HEART UNIVERSITY 5151 PARK AVE FAIFIELD, CT 06825		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	2,500
Total ▶ 3a				121,160

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>				
MUSIC FOR YOUTH INCPO BOX 403 WESTPORT, CT 06881		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	5,000
NSPC391 EAST WASHINGTON AVENUE BRIDGEPORT, CT 06610		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
WLIW21PO BOX 2100 NEW YORK, NY 10116		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
JEWISH SENIOR SERVICES FDN 4200 PARK AVENUE BRIDGEPORT, CT 06604		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
CTLCV EDUCATION FUND 553 FARMINGTON AVE 1ST FLOOR HARTFORD, CT 06105		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
HOMES WITH HOPE 49 RICHMONDVILLE AVE SUITE 112 WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
Total ▶ 3a				121,160

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>				
WESTPORT COUNTRY PLAYHOUSE 10 POWERS CT WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	5,000
THE ROTARY FOUNDATIONPO BOX 743 WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	1,000
WMNRPO BOX 920 MONROE, CT 06468		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
Total ▶ 3a				121,160

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>				
WESTPORT ARTS CENTER 51 RIVERSIDE AVE WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	20,000
AMERICANS FOR THE ARTS FUND 1000 VERMONT AVE NW 6TH FLOOR WASHINGTON, DC 20005		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
ASPETUCK LAND TRUST INCPO BOX 444 WESTORT, CT 06881		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	10,000
Total ▶ 3a				121,160

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>				
CONNECTICUT HUMANE SOCIETY 701 RUSSELL ROAD NEWINTON, CT 06111		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	225
JORDAN PORTCO FDN 225 ASYLUM STREET HARTFORD, CT 06103		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	10,000
HOSPITAL FOR SPECIAL SURGERY FUND PO BOX 30610 NEW YORK, NY 10087		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
WESTPORT WESTON FAMILY YMCA 14 ALLEN RAYMOND LN WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
GOOD SPEED OPERA HOUSE FDN PO BOX A EAST HADDAM, CT 06423		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
WNET NY PUBLIC MEDIA 825 EIGHTH AVENUE NEW YORK, NY 10019		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	3,000
Total ▶ 3a				121,160

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>				
UNITARIAN CHURCH IN WESTPORT 10 LYONS PLAINS ROAD WESTPORT, CT 06680		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	10,000
RELIGIOUS INSTITUTE 21 CHARLES STREET STE 140 WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	150
KEREM SHALOMPO BOX 1646 CONCORD, MA 01742		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	5,000
Total ▶ 3a				121,160

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>				
LAWYERS COMMITEE FOR CIVIL RIGHTS 1401 NEW YORK AVENUE SUITE 400 WASHINGTON, DC 20005		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	200
LWVMA CITIZEN EDUCATION FUND 90 CANAL ST SUITE 414 BOSTON, MA 02114		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	200
COMMUNITY THERAPEUTIC DAY SCHOOL 187 SPRING STREET LEXINGTON, MA 02421		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
WOUNDED WARRIOR PROJECT PO BOX 758516 TOPEKA, KS 66675		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
PLANNED PARENTHOOD FEDERATION OF AMERICA PO BXO 97166 WASHINGTON, DC 20077		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
THE HUMAN SOCIETY OF THE US PO BOX 96930 WASHINGTON, DC 20077		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	200
Total ▶ 3a				121,160

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>				
ALZHEIMER'S DISEASE RESEARCH FUND 22512 GATEWAY CENTER DRIVE CLARKSBURG, MD 20871		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
MARCH OF DIMESPO BOX 17394 NEW HAVEN, CT 06502		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	50
SPECIAL OLYMPICS CTPO BOX 4000 HAMDEN, CT 06514		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	188
Total ▶ 3a				121,160

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>				
MEMORIAL SLOAN KETTERING CANCER CENTER PO BOX 5028 HAGERSTOWN, MD 21741		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
INTERFAITH ALLIANCE FDN PO BOX 98143 WASHINGTON, DC 20090		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
ALLIANCE OF RESIDENT THEATRES NY 520 EIGHTH AVENUE STE319 NEW YORK, NY 10016		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	2,500
Total ▶ 3a				121,160

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>				
NATIONAL PARK FOUNDATION PO BOX 17394 BALTIMORE, MD 21298		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
MULTIPLE SCIROSIS FDN 6520 N ANDREWS AVENUE FORT LAUDE, FL 33309		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
WESTON EDUCATIONPO BOX 1093 WESTON, CT 06883		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
Total ▶ 3a				121,160

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>				
THE CONNECTICUT AUDUBON SOCIETY 314 UNQUOWA RD FAIRFIELD, CT 06834		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
BRENNAN CENTER FOR JUSTICE PO BOX 536 ELNA, NH 03750		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
HARVARD MAGAZINEPO BOX 414946 BOSTON, MA 02241		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
Total ▶ 3a				121,160

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				
NPCAPO BOX 97202 WASHINGTON, DC 20001		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
DVCC5 EVERSLEY AVENUE NORWALK, CT 06851		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
ANTI-DEFAMATION LEAGUE 1952 WHITNEY AVENUE HAMDEN, CT 06517		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ► 3a				121,160

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>				
SIERRA CLUB FDN 2101 WEBSTER ST STE 1300 OAKLAND, CA 09461		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	1,000
QUICK CENTER FOR THE ARTS 1073 N BENSON ROAD FAIRFIELD, CT 06824		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	1,000
DISABLED AMERICAN VETERANS PO BOX 14301 CINCINNATI, OH 42250		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	50
Total ▶ 3a				121,160

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>				
NATIONAL WILDLIFE FEDERATION PO BOX 1583 MERRIFIELD, VA 22116		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
AMERICAN BAR FOUNDATION 39842 TREASURY CENTER CHICAGO, IL 60694		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	1,538
ALZHEIMER'S DISEASE FUND PO BOX 1897 MERRIFIELD, VA 22116		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
PERSON TO PERSON1864 POST RD DARIEN, CT 06820		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	1,200
APPALACHIAN MOUNTAIN CLUB5 JOY ST BOSTON, MA 02108		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	150
THE ALS ASSOCIATIONPO BOX 37022 BOON, IA 50037		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
NYU SILVER SCHOOL OF SOCIAL WORK 25 WEST 4TH STREET SUITE 336 NEW YORK, NY 10012		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	12,000
CULTURAL ALLIANCE OF FAIRFIELD COUNTY 70 SANFORD STREET FAIRFIELD, CT 06824		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	2,000
EARTHPLACE10 WOODSIDE LANE WESTPORT, CT 06881		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	1,000
Total ▶ 3a				121,160

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>				
CONNETICUT FUND FOR THE ENVIRONMENT 1032 CHAPEL STREET NEW HAVEN, CT 06510		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
OPEN DOOR SHELTER 4 MERRITT STREET NORWALK, CT 06854		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
DOCTORS WITHOUT BORDERS USA PO BOX 5022 HAGERSTOWN, MD 21741		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
Total ▶ 3a				121,160

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>				
VISITING NURSE & HOSPICE OF FAIRFIELD COUNTY P O BOX 489 WILTON, CT 06897		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
UNITARIAN UNIVERSALIST ASSOCIATION PO BOX 55019 BOSTON, MA 02205		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
NORWALK HOSPITAL FOUNDATION 24 HOSPITAL AVE DANBURY, CT 06810		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
Total ▶ 3a				121,160

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				
AMERICAN LAW INSTITUTE 4025 CHESTNUT STREET PHILADELPHIA, PA 19104		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
FRIENDS OF THE UUA 25 BEACON STREET BOSTON, MA 02108		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
FEDERATION FOR JEWISH PHILANTHROPY 4200 PARK AVE STE 300 BRIDGEPORT, CT 06604		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	200
Total ▶ 3a				121,160

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>				
WESTON EMERGENCY MEDICAL SERVICE PO BOX 1163 WESTON, CT 06883		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
KIWANIS CLUB OF WESTON PO BOX 1033 WESTON, CT 06883		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
NATURE CONCERVANCY CT 55 CHURCH STREET NEW HAVEN, CT 06510		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
Total ▶ 3a				121,160

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>				
LONG WHARF THEATRE 222 SARGENT DRIVE NEW HAVEN, CT 06511		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
NRDC40 WEST 20TH STREET NEW YORK, NY 10021		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	1,250
ABA FUNDPO BOX 109070 CHICAGO, IL 60610		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
Total ▶ 3a				121,160

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>				
TCG520 8TH AVENUE FL 24 NEW YORK, NY 10138		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
WESTON WARM UP FUNDPO BOX 1254 WESTON, CT 06883		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
CITY BAR FUND42 WEST 44TH STREET NEW YORK, NY 10036		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
FRIENDS OF BALLET ETUDES 509 WESTPORT AVE NORWALK, CT 06851		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
BROADWAY CARESEQUITY FIGHTS AIDS PO BOX 4733 TOMS RIVER, NJ 06754		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	250
AMERICAN RIVERS 1101 14TH STREET NW SUITE 1400 WASHINGTON, DC 20005		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	100
Total ▶ 3a				121,160

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>				
BOSTON MODERN ORCHESTRA PROJECT 376 WASHINGTON STREET MALDEN, MA 02148		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
COMMUNITY THERAPEUTIC DAY SCHOOL 187 SPRING STREET LEXINGTON, MA 02421		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	5,000
DANIEL AIBEL2202 CAVES ROAD OWINGS MILLS, MD 21117		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	434
Total ▶ 3a				121,160

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				
THE LEVITT PAVILION FOR THE PERFORMING ARTS 40 JESUP RD WESTPORT, CT 06880		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
SILVER HILL HOSPITAL 206 VALLEY ROAD NEW CANAAN, CT 06640		PC	TO FURTHER THE DONEES' EXEMPT PURPOSE	500
Total ▶ 3a				121,160

TY 2018 Accounting Fees Schedule**Name:** HOWARD & KATHERINE AIBEL FOUNDATION**EIN:** 23-7046798

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	12,739	12,739		0

TY 2018 Investments Corporate Stock Schedule**Name:** HOWARD & KATHERINE AIBEL FOUNDATION**EIN:** 23-7046798**Investments Corporation Stock Schedule**

Name of Stock	End of Year Book Value	End of Year Fair Market Value
NEUBERGER BERMAN	3,504,818	3,798,546

TY 2018 Other Assets Schedule

Name: HOWARD & KATHERINE AIBEL FOUNDATION

EIN: 23-7046798

Other Assets Schedule

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
STOCK TRADES PENDING SETTLEMENT	189,395	0	0

TY 2018 Other Decreases Schedule

Name: HOWARD & KATHERINE AIBEL FOUNDATION

EIN: 23-7046798

Description	Amount
UNREALIZED GAIN (LOSS)	8,054

TY 2018 Other Expenses Schedule**Name:** HOWARD & KATHERINE AIBEL FOUNDATION**EIN:** 23-7046798**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK FEES	45	45		0
QB /MISC FEES	258	258		0

TY 2018 Other Professional Fees Schedule**Name:** HOWARD & KATHERINE AIBEL FOUNDATION**EIN:** 23-7046798

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVISORY FEES - BROKER	15,881	15,881		0

TY 2018 Taxes Schedule**Name:** HOWARD & KATHERINE AIBEL FOUNDATION**EIN:** 23-7046798

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	315	315		0
EXCISE TAXES	631	631		0

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93491319061099							
Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service		Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF ▶ Go to www.irs.gov/Form990 for the latest information			OMB No 1545-0047						
					2018						
Name of the organization HOWARD & KATHERINE AIBEL FOUNDATION				Employer identification number 23-7046798							
Organization type (check one)											
Filers of: Form 990 or 990-EZ Form 990-PF						Section: ☐ 501(c)() (enter number) organization ☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation ☐ 527 political organization ☒ 501(c)(3) exempt private foundation ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation ☐ 501(c)(3) taxable private foundation					
Check if your organization is covered by the General Rule or a Special Rule .											
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.											
General Rule											
☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.											
Special Rules											
☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 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 <i>exclusively</i> for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.											
☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions <i>exclusively</i> 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 <i>exclusively</i> religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received <i>nonexclusively</i> religious, charitable, etc., contributions totaling \$5,000 or more during the year. . . . ▶ \$											
Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).											
For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF											
Cat No 30613X											
Schedule B (Form 990, 990-EZ, or 990-PF) (2018)											

Name of organization HOWARD & KATHERINE AIBEL FOUNDATION	Employer identification number 23-7046798
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Part I **Contributors** (See instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ESTATE OF HOWARD J AIBEL 2302 CAVES RD OWINGS MILLS, MD 21117	\$ 2,211,212	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)
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		\$	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 HOWARD & KATHERINE AIBEL FOUNDATION	Employer identification number 23-7046798
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Part II Noncash Property			
(See instructions) Use duplicate copies of Part II if additional space is needed			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
1	VARIOUS SECURITIES	\$ 2,211,212	2018-12-12
(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
		\$	

Name of organization HOWARD & KATHERINE AIBEL FOUNDATION	Employer identification number 23-7046798
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Part III	Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____ Use duplicate copies of Part III if additional space is needed
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(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee