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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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

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

OMB No 1545-0052

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning , 2018, and ending , 20

Name of foundation: THE TODD AND BETIANA SIMON FOUNDATION

A Employer identification number: 47-0820673

Number and street (or P O box number if mail is not delivered to street address): 11030 O STREET

Room/suite:

B Telephone number (see instructions): (402) 597-8115

City or town, state or province, country, and ZIP or foreign postal code: OMAHA, NE 68137-2346

C If exemption application is pending, check here ▶ [ ]

6

G Check all that apply: [ ] Initial return [ ] Initial return of a former public charity [ ] Final return [ ] Amended return [ ] Address change [ ] Name change

D 1 Foreign organizations, check here ▶ [ ]

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

H Check type of organization: [X] Section 501(c)(3) exempt private foundation [ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

04

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 1,671,583

J Accounting method: [X] 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 ▶ [ ]

3/4

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))

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ [ ] if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	259	259		
	4	Dividends and interest from securities	37,875	37,875		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	14,358			
	b	Gross sales price for all assets on line 6a 219,999				
	7	Capital gain net income (from Part IV, line 2)		14,358		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	46,142	46,142		
	12	**Total.** Add lines 1 through 11	98,634	98,634	N/A	
Operating and Administrative Expenses	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)	11,776	11,776		
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	1,714	1,714		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	152	152		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	13,642	13,642		
	25	Contributions, gifts, grants paid	175,982			175,982
	26	**Total expenses and disbursements** Add lines 24 and 25	189,624	13,642		175,982
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	-90,990			
	b	**Net investment income** (if negative, enter -0-)		84,992		
	c	**Adjusted net income** (if negative, enter -0-)			N/A	

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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	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	207,868	153,852	153,852
	3 Accounts receivable ▶ 1,396			
	Less allowance for doubtful accounts ▶ 0	1,112	1,396	1,396
	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)	1,192,246	1,166,286	1,197,610
	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)	330,030	318,725	318,725
	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)	1,731,256	1,640,259	1,671,583
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)			
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 ▶ X and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	1,731,256	1,640,259	
	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)	1,731,256	1,640,259	
	31 **Total liabilities and net assets/fund balances** (see instructions)	1,731,256	1,640,259	

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	1,731,256
2	Enter amount from Part I, line 27a	2	-90,990
3	Other increases not included in line 2 (itemize) ▶ TAX-EXEMPT INTEREST FROM K-1	3	3
4	Add lines 1, 2, and 3	4	1,640,269
5	Decreases not included in line 2 (itemize) ▶ NONDEDUCTIBLE EXPENSES FROM K-1	5	10
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,640,259

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)
1 a	PUBLICLY TRADED SECURITIES			
b				
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	219,799		205,441	14,358
b				
c				
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				14,358
b				
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	14,358
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation doesn't qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year; see the 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	498,708	2,038,497	0.244645
2016	672,719	1,816,877	0.370261
2015	636,637	1,920,922	0.331423
2014	758,108	2,472,552	0.306610
2013	642,848	2,993,331	0.214760

2	**Total** of line 1, column (d)	2	1.467699
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	0.293540
4	Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	1,745,319
5	Multiply line 4 by line 3	5	512,321
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	850
7	Add lines 5 and 6	7	513,171
8	Enter qualifying distributions from Part XII, line 4	8	175,982

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	1,700
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	
3	Add lines 1 and 2	3	1,700
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	1,700
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018 — 6a: 5,128		
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	5,128
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	3,428
11	Enter the amount of line 10 to be **Credited to 2019 estimated tax** ▶ 3,428 **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		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		X
	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?	1c		X
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	2		X
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	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
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? If "Yes," attach the statement required by *General Instruction T*	5		X
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	X	
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	7	X	
8a	Enter the states to which the foundation reports or with which it is registered See instructions ▶ NEBRASKA			
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*? If "No," attach explanation	8b	X	
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	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

2

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	11		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ NONE

14 The books are in care of ▶ TODD D SIMON Telephone no ▶ (402) 597-8115

Located at ▶ 11030 O STREET, OMAHA, NE ZIP+4 ▶ 68137-2346

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

			Yes	No
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		X
	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		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		X
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 ▶ ____, ____, ____, ____				
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 ▶ ____, ____, ____, ____				
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		X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
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		X

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? ☐ 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?	6b		X
	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?	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(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
TODD D SIMON 9800 HARNEY PARKWAY S, OMAHA, NE 68114	PRES & TREAS < 5	0	0	0
BARBARA GOLDSTEIN 1349 S 101ST STREET, OMAHA, NE 68124	SECR < 1	0	0	0
JOANNA FRENCH 926 KINGSTON AVE., PIEDMONT, CA 94611	VICE PRES < 1	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 ▶ NONE

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 . . . ▶ NONE

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 N/A	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
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	1,308,186
b	Average of monthly cash balances	1b	144,986
c	Fair market value of all other assets (see instructions)	1c	318,725
d	**Total** (add lines 1a, b, and c)	1d	1,771,897
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	1,771,897
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	26,578
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,745,319
6	**Minimum investment return.** Enter 5% of line 5	6	87,266

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	87,266
2a	Tax on investment income for 2018 from Part VI, line 5	2a	1,700		
b	Income tax for 2018. (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	1,700
3	Distributable amount before adjustments Subtract line 2c from line 1			3	85,566
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	85,566
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	85,566

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	175,982
b	Program-related investments - total from Part IX-B	1b	
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	175,982
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b See instructions	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	175,982

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				85,566
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 . . . 496,743				
b From 2014 . . . 647,028				
c From 2015 . . . 541,857				
d From 2016 . . . 594,775				
e From 2017 . . . 397,617				
f Total of lines 3a through e	2,678,020			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ $ 175,982				
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)				
d Applied to 2018 distributable amount				85,556
e Remaining amount distributed out of corpus	90,426			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,768,446			
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)	496,743			
9 **Excess distributions carryover to 2019.** Subtract lines 7 and 8 from line 6a	2,271,703			
10 Analysis of line 9				
a Excess from 2014 . . . 647,028				
b Excess from 2015 . . . 541,857				
c Excess from 2016 . . . 594,775				
d Excess from 2017 . . . 397,617				
e Excess from 2018 . . . 90,426				

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 . . . . ▶ N/A

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

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

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

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

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

Check here ▶ [X] 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*				
SEE SCHEDULE ATTACHED				175,982
Total . . . . . . ▶ **3a**				175,982
b *Approved for future payment*				
NONE				
Total . . . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions.)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	259	
4 Dividends and interest from securities			14	37,875	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	46,142	
8 Gain or (loss) from sales of assets other than inventory			18	14,358	
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)				98,634	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 98,634

(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.)
	N/A

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt 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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature of officer or trustee | Date: 11/14/19 | Title: PRESIDENT

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	

JSA
8E1493 1 000

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/18
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART I, LINE 11, OTHER INCOME:

Delegate Lighthouse Select Fund LLC	Partnership Income	650
Landmark Equity Partners XVI, L.P.	Partnership Income	5,861
Mentortech Jet Annex Fund L P.	Partnership Income	39,631
		46,142

PART I, LINE 16c, OTHER PROFESSIONAL FEES:

National Financial Services LLC	Investment Management Fee	11,776

PART I, LINE 18, TAX EXPENSE:

Federal Form 990-T	Income Tax on UBTI	366
National Financial Services LLC	Foreign Tax on Dividends	1,212
Nebraska Form 1120N 2017	State Income Tax on UBTI	136
	Total	1,714

PART I, LINE 23, OTHER EXPENSES:

National Financial Services LLC	ADR Fees on Foreign Dividends	152
	Total	152

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/18
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PART II, LINE 10b, INVESTMENTS - SECURITIES

Corporate Name	No of Shares	Book Value	Fair market value
CREDIT SUISSE COMMD RTRN STRTGY INSTL	6,799 702	35,360 59	29,850 69
CS FLOATING RATE HIGH INC INSTL	18,553 581	127,484 04	121,525.95
DODGE & COX INCOME	10,314 016	142,952 26	136,763.85
DOUBLELINE TOTAL RETURN BOND FD CL I	14,965.454	162,551 56	155,940 03
ISHARES CORE S&P SMALL-CAP ETF	2,136 000	120,283 45	148,067 52
ISHARES MSCI EMERGING MARKETS ETF	2,341 000	96,376 34	91,439 46
ISHARES MSCI EAFE ETF	762 000	49,764 55	44,790 36
SPDR S&P 500 ETF TR	862 000	173,865 40	215,431 04
VANGUARD SHORT TERM INVMT GRADE ADM	13,859 959	146,992 40	144,697 97
ABB LTD SPONS ADR	165	3,219 63	3,136 65
ALLIANZ SE SPONS ADR	205	3,453 12	4,104 30
ASE TECHNOLOGY HOLDING CO LTD	687	3,414 29	2,576 25
ASTRAZENECA PLC SPONS ADR	70	2,038 38	2,658 60
BAE SYS PLC	80	1,587.13	1,871 44
BCE INC	60	2,708 32	2,371.80
BNP PARIBAS SPONS ADR	80	3,110 93	1,805.04
BOC HONG KONG HLDGS SPONS ADR	20	1,740 92	1,486.72
BRITISH AMERICAN TOB PLC	60	1,919 37	1,911 60
CHINA PETE & CHEM CORP SPON ADR	40	3,521.96	2,824 00
DAIMLER AG UNSP ADR	160	3,232 81	2,097 60
DEUTSCHE TELEKOM AG	110	1,705 78	1,863 51
DIAGEO ADR	20	2,050 94	2,836 00
ENGIE SPON ADR	105	1,942 06	1,503 39
GLAXOSMITHKLINE PLC	75	3,379 88	2,865 75
HONDA MOTOR LTD	85	2,807 28	2,248 25
HSBC HLDGS PLC	80	3,597 75	3,288 80
IMPERIAL BRANDS PLC	95	3,720 68	2,875.93
LLOYDS BANKING GROUP PLC SPONSORED	630	2,614 50	1,612 80
MANULIFE FINL CORP	120	2,063 26	1,702 80
MICHELIN	135	2,842 49	2,675 97
MMC NORILSK NICKEL PJSC ADR	120	2,357 23	2,251 20
MUENCHENER RUECKVERSICHERUNGS	140	2,318 96	3,049 62
NESTLE SA	45	2,098 80	3,642 75
NIPPON TELEG & TELEPHONE CORP	75	2,586 29	3,063 82
NN GROUP N.V UNSP ADR	180	3,677 29	3,526 20
NOVARTIS AG	40	2,083 90	3,432 40
ORKLA A S SPONS ADR	70	652 02	550 06
ROCHE HLDGS LTD SPONS ADR	120	2,652 97	3,703 56
ROYAL DUTCH SHELL	45	2,753 71	2,697 30
SANOFI SPONS ADR	35	1,603 00	1,519 35
SIEMENS A G SPONS ADR	60	2,581 71	3,339 60
SINGAPORE TELECOMMUNICATIONS	25	605 90	537.42
SMITHS GROUP PLC	70	1,041 58	1,216 04
SMURFIT KAPPA GROUP PLC UNSP ADR	115	3,430 00	3,057 85
SONIC HEALTHCARE UNSP ADR	160	2,428 23	2,490 56
SSE PLC	40	1,017 86	550 96
TELEFONICA BRASIL SA	185	2,699 29	2,207 05
TOTAL S A	55	2,831 73	2,869.90
UBS GROUP	160	3,080 67	1,980 80
UNILEVER NV NEW YORK	55	1,698 91	2,959.00
UNITED OVERSEAS BK	85	2,102 99	3,064.50
VERMILLION ENERGY INC COM	75	2,603 03	1,580 25
VODAFONE GROUP PLC	100	2,487 02	1,928 00
ZURICH FINL SVCS	120	2,591 33	3,567.84
		1,166,286.49	1,197,610 10

PART II, LINE 13, INVESTMENTS - OTHER

CHANGE ORG GROWTH LLC	EIN 47-1583691	100,000	100,000
DELEGATE LIGHTHOUSE SELECT FUND, LLC	EIN 90-0869021	207,213	207,213
LANDMARK EQUITY PARTNERS XVI, L P	EIN 81-4187171	7,216	7,216
MENTORTECH JET ANNEX FUND L P.	EIN· 47-3011799	4,296	4,296
		318,725	318,725

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/18
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART XV SUPPLEMENTARY INFORMATION
3 a GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	IF INDIVIDUAL, RELATIONSHIP TO MANAGER	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
ALLIANCE FRANCAISE D'OMAHA OMAHA, NE 68114	N/A	PC	DEEPEN AN APPRECIATION FOR THE FRENCH LANGUAGE AND CULTURE	1,000
ALLIANCE OF ARTISTS COMMUNITIES PROVIDENCE, RI 02903	N/A	PC	PROVIDE SUPPORT FOR ARTISTS' COMMUNITIES	5,000
BACKYARD SPORTS CARES WHITE PLAINS, NY 10601	N/A	PC	PROVIDE SPORTS PROGRAMMING TO UNDERSERVED & SPECIAL NEEDS	500
BIG BROTHERS BIG SISTERS OF THE MIDLANDS OMAHA, NE 68132	N/A	PC	PROVIDE SUPPORT OF HELPING CHILDREN REACH FULL POTENTIAL	45,000
BOYS AND GIRLS CLUBS OF THE MIDLANDS OMAHA, NE 68131	N/A	PC	SUPPORT YOUTH DEVELOPMENT PROGRAMS	1,000
CIVIC NEBRASKA LINCOLN, NE 68508	N/A	PC	SUPPORT MISSION TO CREATE MODERN DEMOCRACY FOR ALL NEBRASKANS	5,000
EDUCATE UGANDA OMAHA, NE 68154	N/A	PC	HELP ORPHANED CHILDREN OF UGANDA WITH THEIR FEES FOR PRIMARY SCHOOL	2,000
FILM STREAMS OMAHA, NE 68102	N/A	PC	SUPPORT FILM AS ART EXHIBITIONS	50,000
FONTENELLE NATURE ASSOCIATION OMAHA, NE	N/A	PC	SUPPORT NATURE CONSERVANCY	250
FRIENDS OF MONTESSORI CHILDRENS ROOM OMAHA, NE 68114	N/A	PC	PROVIDE CHILDREN WITH THE OPPORTUNITY TO ACHIEVE ACADEMIC EXCELLENCE	2,500
GRANTMAKERS IN THE ARTS SEATTLE, WA 98119	N/A	PC	SUPPORT IMPROVEMENT OF ARTS PHILANTHROPY	500
JAMES BEARD FOUNDATION NEW YORK, NY 10011	N/A	PC	CELEBRATE, PRESERVE AND NUTURE AMERICA'S CULINARY HERITAGE	500
JEWISH FAMILY SERVICES OMAHA, NE 68154	N/A	PC	ASSISTANCE TO INDIGENT FAMILIES	500
MUSEUM OF MODERN ART NEW YORK, NY 10019	N/A	PC	SUPPORT ART EXHIBITIONS	70
MUSEUM OF NEBRASKA ART KEARNEY, NE 68847	N/A	PC	SUPPORT ART EXHIBITIONS	250
NATIONAL PARK FOUNDATION WASHINGTON, D C 20005	N/A	PC	PROTECT AND ENHANCE AMERICA'S PARKS FOR PRESENT AND FUTURE GENERATIONS	500
NEBRASKA ACADEMIC DECATHLON FOUNDATION OMAHA, NE 68164	N/A	PC	SUPPORT "BETTER BUILDING BRAINS" SPECIAL EVENT FUNDRAISER	2,500
NEBRASKA CIVIC ENGAGEMENT TABLE LINCOLN, NE 68508	N/A	PC	STRENGTHEN THE COLLECTIVE IMPACT OF NONPROFIT 501C3 COMMUNITY	30,000
NEBRASKA COALITION FOR LIFESAVING CURES OMAHA, NE 68114	N/A	PC	PROMOTE MEDICAL RESEARCH	500
NONPROFIT ASSOCIATION OF THE MIDLANDS OMAHA, NE 68144	N/A	PC	HELP NONPROFIT ORGANIZATIONS BUILD THEIR INDIVIDUAL CAPACITY AND COLLECTIVE INFLUENCE	1,000

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/18
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART XV SUPPLEMENTARY INFORMATION
3 a GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	IF INDIVIDUAL, RELATIONSHIP TO MANAGER	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
OMAHA AREA YOUTH ORCHESTRA OMAHA, NE	N/A	PC	CREATE A MUSICAL COMMUNITY THAT FOSTERS ARTISTRY AND FRIENDSHIP	1,000
OMAHA COMMUNITY FOUNDATION OMAHA, NE 68131	N/A	PC	SUPPORT THE FUTURE OF THE OMAHA COMMUNITY	16,800
OMAHA CONSERVATORY OF MUSIC OMAHA, NE	N/A	PC	SUPPORT MUSICAL DEVELOPMENT PROGRAMS FOR YOUTH	1,000
OMAHA PUBLIC SCHOOLS, KIOS-FM OMAHA, NE 68131	N/A	PC	SUPPORT PUBLIC RADIO BROADCASTING	500
RENAISSANCE SOCIETY AT THE UNIVERSITY OF CHICAGO CHICAGO, IL 60637	N/A	PC	SUPPORT ART EXHIBITIONS	2,500
SALVATION ARMY OMAHA, NE 68131	N/A	PC	ASSISTANCE TO INDIGENT FAMILIES	500
SOCIETY FOR CONTEMPORARY ARTS CHICAGO, IL	N/A	PC	SUPPORT ART EXHIBITIONS	1,000
SOLOMON R GUGGENHEIM FOUNDATION NEW YORK, NY 10128	N/A	PC	SUPPORT ART EXHIBITIONS	140
STRATEGIC AIR & SPACE MUSEUM ASHLAND, NE 68003	N/A	PC	PRESERVE THE HISTORY OF STRATEGIC AIR COMMAND	150
UNITED STATES ARTISTS LOS ANGELES, CA 90036	N/A	PC	PROVIDE SUPPORT FOR ARTISTS	3,000
WHITNEY MUSEUM OF AMERICAN ART NEW YORK, NY 10021	N/A	PC	SUPPORT ART EXHIBITIONS	822
			TOTAL GRANTS AND CONTRIBUTIONS	175,982
			GOODS AND SERVICES	
				175,982