

Form **990-PF****Return of Private Foundation**

OMB No 1545-0052

2018Department of the Treasury
Internal Revenue Service

- 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.

Open to Public Inspection

For calendar year 2018 or tax year beginning

, 2018, and ending

, 20

Name of foundation

NEW ERA CAP FOUNDATION

A Employer identification number

81-1548325

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

Room/suite

B Telephone number (see instructions)

FOUNDATION SOURCE 501 SILVERSIDE RD

(800) 839-1754

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

WILMINGTON, DE 19809-1377

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 ☐E If private foundation status was terminated under section 507(b)(1)(A), check here. ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. ☐

H Check type of organization

☒

Section 501(c)(3) exempt private foundation

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

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 72,311.

J Accounting method ☒ Cash ☐ Accrual☐ Other (specify)

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

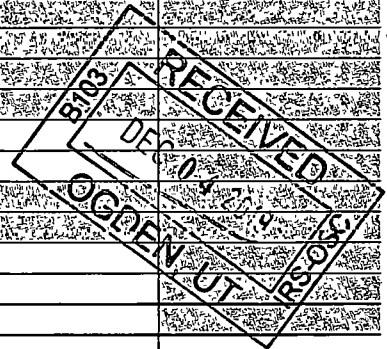
(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1	Contributions, gifts, grants, etc., received (attach schedule)	473,682.			
2	Check ☐ if the foundation is not required to attach Sch. B.				
3	Interest on savings and temporary cash investments	831.	831.		
4	Dividends and interest from securities				
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	-10			
b	Gross sales price for all assets on line 6a	2,050.			
7	Capital gain net income (from Part IV, line 2)		1,311.		
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) ATCH 1	5,377.			
12	Total. Add lines 1 through 11	479,880.	2,142.		
13	Compensation of officers, directors, trustees, etc.	0.			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule) ATCH 2	4,131.			4,131.
b	Accounting fees (attach schedule) ATCH 3	10,250.			10,250.
c	Other professional fees (attach schedule) [4]	2,790.			2,790.
17	Interest				
18	Taxes (attach schedule) (see instructions) [5]	170.			
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) ATCH 6	70,348.	110.		70,238.
24	Total operating and administrative expenses. Add lines 13 through 23.	87,689.	110.		87,409.
25	Contributions, gifts, grants paid	620,003.			620,003.
26	Total expenses and disbursements. Add lines 24 and 25.	707,692.	110.	0.	707,412.
27	Subtract line 26 from line 12	-227,812.			
a	Excess of revenue over expenses and disbursements				
b	Net investment income (if negative, enter -0-)		2,032.		
c	Adjusted net income (if negative, enter -0-)				



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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	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing		300,123.	72,311.	72,311.
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U S and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule)				
	c	Investments - corporate bonds (attach schedule)				
	Liabilities	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶				
12		Investments - mortgage loans				
13		Investments - other (attach schedule)				
14		Land, buildings, and equipment basis ▶				
		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)		300,123.	72,311.	72,311.
17		Accounts payable and accrued expenses				
18		Grants payable				
Net Assets or Fund Balances	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	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 ▶ ☒ X				
		and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds		300,123.	72,311.	
30	Total net assets or fund balances (see instructions)		300,123.	72,311.		
31	Total liabilities and net assets/fund balances (see instructions)		300,123.	72,311.		

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	300,123.
2	Enter amount from Part I, line 27a	2	-227,812.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	72,311.
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	72,311.

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 SEE PART IV SCHEDULE					
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					
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					
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	1,311.	
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	0.	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2017	1,114,631.	220,829.	5.047485
2016	177,475.	134,538.	1.319144
2015			
2014			
2013			
2 Total of line 1, column (d)			2 6.366629
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 3.183315
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5			4 134,724.
5 Multiply line 4 by line 3.			5 428,869.
6 Enter 1% of net investment income (1% of Part I, line 27b).			6 20.
7 Add lines 5 and 6.			7 428,889.
8 Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions			8 707,412.

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	20.
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	20.
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	20.
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	5.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	5.
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	15.
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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition		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?		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?		X
If "Yes," attach a detailed description of the activities		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? ☐ ATCH 7	X	
If "Yes," attach the statement required by General Instruction T		
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?	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	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions ☐ CA, DE, NY, ☐		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses ☐ ATCH 8	X	

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		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		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	X	
14 The books are in care of ▶ FOUNDATION SOURCE Telephone no ▶ 800-839-1754 Located at ▶ 501 SILVERSIDE ROAD, SUITE 123 WILMINGTON, DE ZIP+4 ▶ 19809-1377		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here ▶ 15 and enter the amount of tax-exempt interest received or accrued during the year ▶		
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?		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	X
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	
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

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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
	If "Yes" to 6b, file Form 8870		X
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
ATCH 9		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. ☐

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 ▶

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 NONE	
2	
All other program-related investments See instructions	
3 NONE	

Total. Add lines 1 through 3 ▶

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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	
b	Average of monthly cash balances	1b	136,776.
c	Fair market value of all other assets (see instructions).	1c	
d	Total (add lines 1a, b, and c)	1d	136,776.
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	136,776.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	2,052.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	134,724.
6	Minimum investment return. Enter 5% of line 5	6	6,736.

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	6,736.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	20.
b	Income tax for 2018 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	20.
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	6,716.
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4	5	6,716.
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	6,716.

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	707,412.
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	707,412.
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	20.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	707,392.

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				6,716.
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only.				
b Total for prior years 20 <u>16</u> , 20 <u>15</u> , 20 <u>14</u>				
3 Excess distributions carryover, if any, to 2018.				
a From 2013				
b From 2014				
c From 2015				
d From 2016	170,762.			
e From 2017	1,093,756.			
f Total of lines 3a through e	1,264,518.			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ <u>707,412.</u>				
a Applied to 2017, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions).				
c Treated as distributions out of corpus (Election required - see instructions).				
d Applied to 2018 distributable amount.				6,716.
e Remaining amount distributed out of corpus	700,696			
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	1,965,214.			
b Prior years' undistributed income. Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see instructions.				
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount - see instructions.				
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019.				
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).	10,000.			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	1,955,214.			
10 Analysis of line 9				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016	170,762.			
d Excess from 2017	1,093,756.			
e Excess from 2018	690,696.			

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

NOT APPLICABLE

1 If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling ▶						
b Check box to indicate whether the foundation is a private operating foundation described in section					☐ 4942(j)(3) or	☐ 4942(j)(5)
2	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	
a	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

N/A

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

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

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

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

- c Any submission deadlines**

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year ATCH 10				
Total			▶ 3a	620,003.
b Approved for future payment				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	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	831.	
4 Dividends and interest from securities					
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					
8 Gain or (loss) from sales of assets other than inventory			18	-10.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory . .					
11 Other revenue a _____					
b ATCH 11 _____				5,377.	
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e)				6,198.	
13 Total. Add line 12, columns (b), (d), and (e)					6,198.

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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

- | | | | | |
|---|---|-------|-----|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | Yes | No |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of | | | |
| | (1) Cash | 1a(1) | | 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 | | | |

[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

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.

**Sign
Here**

Signature of officer or trustee

11/13/19
Date

► Treasurer
Title

May the IRS discuss this return with the preparer shown below?

See instructions ☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name
JEFFREY D HASKELL

Preparer's signature
JEFFREY D HASKELL

Date	11/05/2019
------	------------

Check ☐ if self-employed	PTIN P01345770
---	-------------------

Firm's name	FOUNDATION SOURCE
-------------	-------------------

Firm's EIN ▶ 510398347

Firm's address ► ONE HOLLOW LN, STE 212
LAKE SUCCESS, NY

11042

Phone no 800-839-1754

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

OMB No 1545-0047

2018▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

NEW ERA CAP FOUNDATION

Employer identification number

81-1548325

Organization type (check one)**Filers of:****Section:**

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization **NEW ERA CAP FOUNDATION**Employer identification number
81-1548325**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	ARTHURS, GLENN W. 4228 LOWER RIVER ROAD YOUNGSTOWN, NY 141749702	\$ 12,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	BANK OF AMERICA CORP 3400 PAWTUCKET AVE EAST PROVIDENCE, RI 02915	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
3	BISON BASEBALL INC. P.O. BOX 245 BUFFALO, NY 14240	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
4	BLUE STAR OPERATIONS SERVICES LLC ONE COWBOYS WAY FRISCO, TX 75034	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
5	C.H. ROBINSON INTERNATIONAL INC. 14701 CHARLSON RD EDEN PRAIRIE, MN 55347	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
6	CAA SPORTS 2000 AVENUE OF THE STARS LOS ANGELES, CA 90067	\$ 20,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization **NEW ERA CAP FOUNDATION**Employer identification number
81-1548325**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
7	DELAWARE NORTH COMPANIES, INC. 250 DELAWARE AVE BUFFALO, NY 14202	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
8	FANATICS 8100 NATIONS WAY JACKSONVILLE, FL 32256	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
9	FREED MAXICK CPAS, P.C. 424 MAIN ST., SUITE 800 BUFFALO, NY 14202	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
10	GABE'S COLLISION EAST, LLC 5817 TRANSIT ROAD EAST AMHERST, NY 14051	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
11	HARTER SECREST & EMERY LLP 50 FOUNTAIN PLAZA, SUITE 1000 BUFFALO, NY 14202	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
12	HEALTHNOW NEW YORK INC. 257 WEST GENESEE STREET BUFFALO, NY 14202	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization **NEW ERA CAP FOUNDATION**Employer identification number
81-1548325**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
13	HUNT REAL ESTATE ERA 430 DICK RD. DEPEW, NY 14043	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
14	KEYBANK NATIONAL ASSOCIATION C/O MICHAEL MCMAHON, ONE PENN'S WAY NEW CASTLE, DE 19720	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
15	KRIEGER, NANCY S. 272 MC KINLEY PKY. BUFFALO, NY 14220	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
16	LA LIVE PROPERTIES LLC 800 W. OLYMPIC BLVD. SUITE 305 LOS ANGELES, CA 90015	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
17	LAWLEY SERVICES INC. 361 DELAWARE AVE BUFFALO, NY 14202	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
18	LIDS FOUNDATION, INC. 10555 LIDS WAY ZIONSVILLE, IN 46077	\$ 10,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization **NEW ERA CAP FOUNDATION**Employer identification number
81-1548325**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
19	LOS ANGELES DODGERS LLC 1000 VIN SCULLY AVE LOS ANGELES, CA 900121199	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
20	M&T BANK C/O MARK HOFFMAN, ONE FOUNTAIN PLAZA BUFFALO, NY 14203	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
21	M&T INSURANCE AGENCY P.O. BOX 767 BUFFALO, NY 14240	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
22	MAJOR LEAGUE BASEBALL CHARITIES, INC. 245 PARK AVE NEW YORK, NY 10167	\$ 25,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
23	MAJOR LEAGUE SOCCER, LLC 420 5TH AVE, 7TH FL NEW YORK, NY 10018	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
24	NBA PROPERTIES, INC. 100 PLAZA DR. SECAUCUS, NJ 07094	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization **NEW ERA CAP FOUNDATION**Employer identification number
81-1548325**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
25	NEW ENGLAND PATRIOTS FOUNDATION C/O DONNA SPIGAROLO, 1 PATRIOT PLACE FOXBORO, MA 02035-1374	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
26	NEW ERA CAP CO., INC. 160 DELAWARE AVE BUFFALO, NY 14202	\$ 69,121.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
27	NEW ERA PARK CAPS 3950 BROADWAY DEPEW, NY 14043	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
28	NEW YORK YANKEES C/O M. TUSIANI, ONE EAST 161ST ST. BRONX, NY 10451	\$ 21,332.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
29	NFL VENTURES LP 345 PARK AVENUE NEW YORK, NY 10154	\$ 15,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
30	O'MARA, BRIAN J. 28 ST. GEORGE PLACE PALM BEACH GARDENS, FL 33418	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization **NEW ERA CAP FOUNDATION**Employer identification number
81-1548325**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
31	PEGULA SPORTS AND ENTERTAINMENT, LLC 1 SEYMOUR H. KNOX III PLAZA BUFFALO, NY 14203	\$ 15,716.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
32	RAINBOW SANDALS, INC. 900 CALLE NEGOCIO SAN CLEMENTE, CA 92673	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
33	SPEED MOTOR EXPRESS OF W.N.Y., INC. DBA C/O JOEY CASULLO, 2299 KENMORE AVENUE BUFFALO, NY 142071311	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
34	STERLING METS, L.P. 120-01 ROOSEVELT AVE FLUSHING, NY 11368	\$ 10,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
35	THE EMBLEM SOURCE, LLC C/O BRIAN RUTT, 4575 WESTGROVE, STE 500 ADDISON, TX 75001	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
36	THE MARTIN GROUP LLC C/O TOD MARTIN, 620 MAIN STREET BUFFALO, NY 14202	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization **NEW ERA CAP FOUNDATION**Employer identification number
81-1548325**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
37	TURNER BROADCASTING SYSTEM ONE CNN CENTER, 12SE ATLANTA, GA 30303	\$ 15,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
38	UBS AG PO BOX 120312 STAMFORD, CT 069120312	\$ 16,232.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
39	UPMC 600 GRANT STREET, 59TH FLOOR PITTSBURGH, PA 15219	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
40	XPO LOGISTICS WORLDWIDE P.O. BOX 3197 PORTLAND, OR 97208	\$ 5,616.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
41	MARK HUTCHINSON 1375 DELAWARE AVENUE BUFFALO, NY 14209	\$ 9,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
42	TOWNE AUTOMOTIVE GROUP 3531 SOUTHWESTERN BLVD ORCHARD PARK, NY 14127	\$ 10,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)

Name of organization NEW ERA CAP FOUNDATION

Employer identification number
81-1548325**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
28	AUCTION ITEM _____ _____ _____	\$ 100.	08/06/2018
31	AUCTION ITEMS _____ _____ _____	\$ 5,100.	08/06/2018
41	AUCTION ITEMS _____ _____ _____	\$ 9,000.	08/06/2018
42	VEHICLE _____ _____ _____	\$ 10,000.	08/29/2018
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization NEW ERA CAP FOUNDATION

Employer identification number

81-1548325

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

ATTACHMENT 1FORM 990PF, PART I - OTHER INCOME

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
FUNDRAISING EVENT REVENUE - SEE ATTACHED	<u>5,377.</u>
TOTALS	<u><u>5,377.</u></u>

ATTACHMENT 2FORM 990PF, PART I - LEGAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
GENERAL CONSULTATIONS	4,131.			4,131.
TOTALS	<u>4,131.</u>			<u>4,131.</u>

ATTACHMENT 3

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
AUDIT FEES	10,250.			10,250.
TOTALS	<u>10,250.</u>			<u>10,250.</u>

ATTACHMENT 4FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
WEBSITE DEVELOPMENT	2,790.	2,790.
TOTALS	<u>2,790.</u>	<u>2,790.</u>

ATTACHMENT 5FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
990-PF EXTENSION FOR 2017	170.
TOTALS	<u>170.</u>

ATTACHMENT 6FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
ADMINISTRATIVE FEES	20,000.		20,000.
BANK CHARGES	110.	110.	
FUNDRAISING EVENT EXPENSES	43,690.		43,690.
STATE OR LOCAL FILING FEES	50.		50.
CREDIT CARD PROCESSING FEES	1,785.		1,785.
PROGRAM SUPPLIES	4,713.		4,713.
TOTALS	70,348.	110.	70,238.

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis	Gain or (loss)	
2,050.		PUBLICLY-TRADED SECURITIES 739.				1,311.	
TOTAL GAIN (LOSS)						<u>1,311.</u>	

ATTACHMENT 7FORM 990PF, PART VII-A - LIQUIDATION, TERMINATION, ETC. STATEMENT

AS EXPLAINED BELOW, THE FOUNDATION HAS NO PLANS FOR DISSOLUTION.

THIS STATEMENT IS SUBMITTED TO REPORT THE DISTRIBUTION OF CERTAIN ASSETS DURING THE YEAR. THE DISTRIBUTIONS RESULTED IN A SUBSTANTIAL CONTRACTION OF ASSETS.

THE FOLLOWING INFORMATION IS SUBMITTED IN ACCORDANCE WITH TREASURY REGULATION SECTION 1.6043-3(A)(1) AND THE FORM 990-PF INSTRUCTIONS:

DURING THE TAXABLE YEAR ENDING DECEMBER 31, 2018, THE FOUNDATION MADE DISTRIBUTIONS FROM ASSETS FROM SOURCES OTHER THAN CURRENT INCOME. COLLECTIVELY, THE DISTRIBUTIONS IN EXCESS OF CURRENT INCOME TOTALED \$620,003. THIS AMOUNT REPRESENTS 25% OR MORE OF THE FOUNDATION'S NET ASSETS OF \$300,123 (AS MEASURED BY FAIR MARKET VALUE) AT THE BEGINNING OF THE FOUNDATION'S TAXABLE YEAR ENDING DECEMBER 31, 2018. ALTHOUGH THE FOUNDATION TECHNICALLY EXPERIENCED A SUBSTANTIAL CONTRACTION, IT WILL CONTINUE IN EXISTENCE AND HAS NO PLANS FOR DISSOLUTION.

THE FOUNDATION MADE DISTRIBUTIONS OF CASH TO THE GRANTEEES LISTED IN THE ATTACHMENT TO PART XV, LINE 3A; EACH SUCH GRANT WAS MADE SOLELY FOR THE CHARITABLE PURPOSE SPECIFIED THEREIN.

FORM 990PF, PART VII-A, LINE 10 - SUBSTANTIAL CONTRIBUTORS

ATTACHMENT 8

NAME AND ADDRESS

LIDS FOUNDATION, INC.
10555 LIDS WAY
ZIONSVILLE, IN 46077

NEW YORK YANKEES
C/O M. TUSIANI, ONE EAST 161ST ST.
BRONX, NY 10451

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEESATTACHMENT 9

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT AND OTHER ALLOWANCES</u>
CHRISTOPHER H KOCH FOUNDATION SOURCE 501 SILVERSIDE RD WILMINGTON, DE 19809-1377	PRES, DIR 1.00	0.	0.	0.
LORRIE TURNER FOUNDATION SOURCE 501 SILVERSIDE RD WILMINGTON, DE 19809-1377	DIR, SEC 1.00	0.	0.	0.
KEVIN WILSON FOUNDATION SOURCE 501 SILVERSIDE RD WILMINGTON, DE 19809-1377	DIR, TREAS 1.00	0.	0.	0.
GRAND TOTALS		0.	0.	0.

New Era Cap Foundation

EIN: 81-1548325

Taxable Year Ending December 31, 2018

Form 990-PF, Part XIII, Line 7

New Era Cap Foundation (the "Foundation") received a grant of \$10,000 in the taxable year ending December 31, 2018 from New England Patriots Foundation, a private non-operating foundation. As reported in Part XIII, Line 7, the Foundation is treating \$10,000 of its 2018 qualifying distributions in excess of the immediately preceding tax year's undistributed income as distributions out of corpus as required by Internal Revenue Code Section 4942(g)(3) and Treasury Regulations Section 53.4942(a)-3(c)(2). Additionally, as required, the Foundation has no remaining undistributed income for 2018.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 10

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
AMERICAN HEART ASSOCIATION INC PO BOX 50085 PRESCOTT, AZ 86304	N/A PC	CHARITABLE EVENT	10,000
AMYOTROPHIC LATERAL SCLEROSIS ASSOCIATION 890 7TH N ST STE 108 LIVERPOOL, NY 13088	N/A PC	CHARITABLE EVENT	10,000
ANGELS BASEBALL FOUNDATION INC 2000 E GENE AUTRY WAY ANAHEIM, CA 92806	N/A PC	GENERAL & UNRESTRICTED	5,000
BOYS & GIRLS CLUBS OF BUFFALO INC 282 BABCOCK ST BUFFALO, NY 14210	N/A PC	2018 PLAY BALL' SUMMER BASEBALL PROGRAM	25,000
INDIGENT INDIVIDUALS/HARDSHIP RECIPIENTS WHO RECEIVED LESS THAN \$1,000 AND ARE NOT DISQUALIFIED PERSONS	NONE I	MEDICAL ASSISTANCE	253
BUFFALO BILLS ALUMNI FOUNDATION INC 81 STONECROFT LN EGGERTSVILLE, NY 14226	N/A PC	CHARITABLE EVENT	10,000

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS			RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
CANISIUS COLLEGE 2001 MAIN ST BUFFALO, NY 14208			N/A PC		CHARITABLE EVENT	2,500
CANISIUS HIGH SCHOOL 1180 DELAWARE AVE BUFFALO, NY 14209			N/A PC		CHARITABLE EVENT	2,000
CRADLE BEACH CAMP INC 8038 LAKE SHORE RD ANGOLA, NY 14006			N/A PC		KOCH FAMILY PERFORMING ARTS PAVILION PROJECT	75,000
CRADLE BEACH CAMP INC 8038 LAKE SHORE RD ANGOLA, NY 14006			N/A PC		CHARITABLE EVENT	1,750
ECMC FOUNDATION INC 462 GRIDER ST STE G-1 BUFFALO, NY 14215			N/A PC		CHARITABLE EVENT	2,000
EXPLORE & MORE A CHILDRENS MUSEUM 300 GLEED AVE EAST AURORA, NY 14052			N/A PC		GENERAL & UNRESTRICTED	100,000

ATTACHMENT 10 (CONT'D)

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 10 (CONT'D)RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND

RECIPIENT NAME AND ADDRESS	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
FJC, ENCOUNTER PROJECT 520 8TH AVE, 20TH FL NEW YORK, NY 10018	N/A PC	CHARITABLE EVENT	10,000.
FOOT LOCKER FOUNDATION INC 330 W 34TH ST NEW YORK, NY 10001	N/A PC	CHARITABLE EVENT	2,000
FOOT LOCKER FOUNDATION INC 330 W 34TH ST NEW YORK, NY 10001	N/A PC	CHARITABLE EVENT	250
GREATER BUFFALO SPORTS HALL OF FAME INC 703 WASHINGTON ST BUFFALO, NY 14203	N/A PC	CHARITABLE EVENT	5,000
GREATER BUFFALO SPORTS HALL OF FAME INC 703 WASHINGTON ST BUFFALO, NY 14203	N/A PC	CHARITABLE EVENT	5,000
GREATER BUFFALO SPORTS HALL OF FAME INC 703 WASHINGTON ST BUFFALO, NY 14203	N/A PC	CHARITABLE EVENT	5,000

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 10 (CONT'D)RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND

RECIPIENT NAME AND ADDRESS	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
JACKIE ROBINSON FOUNDATION INC 75 VARICK ST, 2ND FL NEW YORK, NY 10013	N/A PC	CHARITABLE EVENT	130,000
JACKIE ROBINSON FOUNDATION INC 75 VARICK ST, 2ND FL NEW YORK, NY 10013	N/A PC	CHARITABLE EVENT	50,000
JACKIE ROBINSON FOUNDATION INC 75 VARICK ST, 2ND FL NEW YORK, NY 10013	N/A PC	CHARITABLE EVENT	5,000
LIDS FOUNDATION 10555 LIDS WAY ZIONSVILLE, IN 46077	N/A PC	CHARITABLE EVENT	25,000
MAKE-A-WISH FOUNDATION OF METRO NEW YORK AND WESTE 500 5TH AVE NO 2900 NEW YORK, NY 10110	N/A PC	CHARITABLE EVENT	3,000
MEALS ON WHEELS FOUNDATION OF WESTERN NEW YORK INC 100 JAMES E CASEY DR BUFFALO, NY 14206	N/A PC	CHARITABLE EVENT	2,500

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 10 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
N A R D I N ACADEMY 135 CLEVELAND AVE BUFFALO, NY 14222	N/A PC		GENERAL & UNRESTRICTED	2,500
NEW YORK METS FOUNDATION INC CITI FIELD FLUSHING, NY 11368	N/A PC		GENERAL & UNRESTRICTED	15,000
NEW YORK YANKEES FOUNDATION INC 1 E 161ST ST BRONX, NY 10451	N/A PC		GENERAL & UNRESTRICTED	15,000
POLICE ATHLETIC LEAGUE OF BUFFALO INC 65 NIAGARA SQ 21ST FL BUFFALO, NY 14202	N/A PC		CHARITABLE EVENT	1,500
SAINT MARK SCHOOL 399 WOODWARD AVE BUFFALO, NY 14214	N/A PC		GENERAL & UNRESTRICTED	1,000
SCHOOL OF MANAGEMENT ALUMNI ASSOC STATE UNIV OF N 150 JACOBS MANAGEMENT CTR BUFFALO, NY 14260	N/A PC		CHARITABLE EVENT	750

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 10 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
ST ROSE OF LIMA ROMAN CATHOLIC CHURCH 2 BAYVIEW AVE MASSAPEQUA, NY 11758	N/A PC		GENERAL & UNRESTRICTED	500
THE LOS ANGELES DODGERS FOUNDATION 1000 VIN SCULLY AVE LOS ANGELES, CA 90090	N/A PC		CHARITABLE EVENT	25,000
THE WOMEN AND CHILDRENS HOSPITAL OF BUFFALO FOUNDA C/O KALEIDA HEALTH 726 EXCHANGE ST BUFFALO, NY 14210	N/A PC		PUNT FUND - BRIAN'S LOCKER PROGRAM 2018 SPONSORSHIP	35,000
UNITED WAY OF BUFFALO AND ERIE COUNTY 742 DELAWARE AVE BUFFALO, NY 14209	N/A PC		2017 NEW ERA CAMPAIGN	20,000
VOICES FOR CASA CHILDREN INC , 4300 N MILLER RD STE 116 SCOTTSDALE, AZ 85251	N/A PC		CHARITABLE EVENT	7,500
WNY WOMENS FOUNDATION 742 DELAWARE AVE BUFFALO, NY 14209	N/A PC		CHARITABLE EVENT	10,000
TOTAL CONTRIBUTIONS PAID				<u>620,003</u>

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUEATTACHMENT 11

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	RELATED OR EXEMPT	
				AMOUNT	FUNCTION INCOME
NET FUNDRAISING EVENT REVENUE			01	5,377.	.
TOTALS				<u>5,377.</u>	

New Era Cap Foundation
EIN: 81-1548325
Taxable Year Ending December 31, 2018

Part I, Line 11, Other Income

SPECIAL EVENT	TOTAL PROCEEDS	EXCLUDED CONTRIBUTIONS Included on Part I, Line 1	GROSS REVENUE	DIRECT EXPENSES	NET REVENUE Part I, Line 11
AUCTION	43,415	6,562	36,853	31,476	5,377
GOLF TOURNAMENT	460,000	286,832	173,168	173,168	0
TOTAL	503,415	293,394	210,021	204,644	5,377