

EXTENDED TO NOVEMBER 15, 2019

## Return of Private Foundation

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

OMB No. 1545-0052

**2018**

Open to Public Inspection

Form **990-PF**Department of the Treasury  
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

For calendar year 2018 or tax year beginning

, and ending

Name of foundation

**THE IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE LTD.**

A Employer identification number

**81-4594769**

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

**30 AMHERST ROAD**

Room/suite

B Telephone number

**516-881-7979**

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

**VALLEY STREAM, NY 11581**C If exemption application is pending, check here ☐

G Check all that apply:

Initial return

Initial return of a former public charity

Final return

Amended return

Address change

Name change

D 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test,  
check here and attach computation ☐

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation

Section 4947(a)(1) nonexempt charitable trust

Other taxable private foundation

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

I Fair market value of all assets at end of year

(from Part II, col. (c), line 16)

J Accounting method:

Cash

☒ Accrual

Other (specify) \_\_\_\_\_

F If the foundation is in a 60-month termination  
under section 507(b)(1)(B), check here ☐**\$ 28,522,723.** (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).)(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

2 Check ☒ if the foundation is not required to attach Sch. B3 Interest on savings and temporary  
cash investments

4 Dividends and interest from securities

**44,355.****44,355.****STATEMENT 1**

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

**-54,143.**b Gross sales price for all  
assets on line 6a**487,971.**

7 Capital gain net income (from Part IV, line 2)

**0.**

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)

11 Other income

12 Total. Add lines 1 through 11

**-9,788.****44,355.**

13 Compensation of officers, directors, trustees, etc.

**290,678.****153,979.****136,699.**

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

**STMT 2****142,608.****110,598.****32,010.**

b Accounting fees

**STMT 3****76,256.****23,874.****52,382.**

c Other professional fees

**STMT 4****35,638.****28,439.****7,198.**

17 Interest

18 Taxes

19 Depreciation and depletion

**2,301.****460.**

20 Occupancy

21 Travel, conferences, and meetings

**2,899.****1,304.****1,594.**

22 Printing and publications

**330.****165.****165.**

23 Other expenses

**STMT 5****92,836.****47,414.****45,362.**24 Total operating and administrative  
expenses. Add lines 13 through 23**643,546.****366,233.****275,410.**

25 Contributions, gifts, grants paid

**522,268.****522,268.**

26 Total expenses and disbursements.

Add lines 24 and 25

**1,165,814.****366,233.****797,678.**

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

**-1,175,602.**

b Net investment income (if negative, enter -0-)

**0.**

c Adjusted net income (if negative, enter -0-)

**N/A**

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<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash - non-interest-bearing				35,452.	35,452.
	2 Savings and temporary cash investments				1,028,828.	1,028,828.
	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					
	7 Other notes and loans receivable ▶					
	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					
	b Investments - corporate stock					
	c Investments - corporate bonds					
	11 Investments - land, buildings, and equipment basis ▶					
Less accumulated depreciation ▶						
12 Investments - mortgage loans						
13 Investments - other	STMT 9			0.	27,412,759.	27,412,759.
14 Land, buildings, and equipment basis ▶	17,256.					
Less accumulated depreciation	STMT 8 ▶	14,667.		0.	2,589.	2,589.
15 Other assets (describe ▶ <u>ACCRUED INCOME</u> )				0.	43,095.	43,095.
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)				0.	28,522,723.	28,522,723.
<b>Liabilities</b>	17 Accounts payable and accrued expenses				1,431.	
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable					
	22 Other liabilities (describe ▶ <u>DUE TO AFFILIATE</u> )			25.	0.	
23 <b>Total liabilities</b> (add lines 17 through 22)			25.	1,431.		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here ▶ and complete lines 24 through 26, and lines 30 and 31.</b>					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	<b>Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> X</b>					
	27 Capital stock, trust principal, or current funds			0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			-25.	28,521,292.	
	30 <b>Total net assets or fund balances</b>			-25.	28,521,292.	
	31 <b>Total liabilities and net assets/fund balances</b>			0.	28,522,723.	

**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	-25.
2 Enter amount from Part I, line 27a	2	-1,175,602.
3 Other increases not included in line 2 (itemize) ▶ <u>SEE STATEMENT 7</u>	3	30,108,951.
4 Add lines 1, 2, and 3	4	28,933,324.
5 Decreases not included in line 2 (itemize) ▶ <u>FAIR MARKET VALUE ADJUSTMENT</u>	5	412,032.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	28,521,292.

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**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a US TRUST (DETAILS AVAILABLE UPON REQUEST)	P		
b US TRUST (DETAILS AVAILABLE UPON REQUEST)	P		
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 152,207.		180,808.	-28,601.
b 335,764.		361,306.	-25,542.
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			-28,601.
b			-25,542.
c			
d			
e			

2 Capital gain net income or (net capital loss) <span style="float:right">{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }</span>	2	-54,143.
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). If (loss), enter -0- in Part I, line 8	3	N/A

**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	1,699,062.	23,751,884.	.071534
2016	605,599.	14,782,119.	.040968
2015	711,457.	11,039,455.	.064447
2014	76,306.	9,665,616.	.007895
2013	0.	1,498,230.	.000000

2 Total of line 1, column (d)	2	.184844
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	.036969
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	29,955,067.
5 Multiply line 4 by line 3	5	1,107,409.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	1,107,409.
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	1,141,821.

**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 <input type="checkbox"/> 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 <input type="checkbox"/> and enter 1% of Part I, line 27b		1	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0.
3 Add lines 1 and 2		3	0.
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	0.
6 Credits/Payments:			
a 2018 estimated tax payments and 2017 overpayment credited to 2018	6a	0.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	2,500.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d	7	2,500.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.	
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	2,500.	
11 Enter the amount of line 10 to be: Credited to 2019 estimated tax <input type="checkbox"/> 2,500. Refunded <input type="checkbox"/>	11	0.	

**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. 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.		X
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. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
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.		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 See Statement 10		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? See Statement 12		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?	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. <input type="checkbox"/> 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		X

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**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 ► <u>HTTPS://WWW.IPMILLSTEINFUNDATION.ORG/</u>	X	
14 The books are in care of ► <u>THE FOUNDATION</u> Telephone no. ► <u>516-791-3335</u> Located at ► <u>30 AMHERST ROAD, VALLEY STREAM, NY</u> ZIP+4 ► <u>11581</u>		
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	N/A	
16 At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

**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 <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input checked="" type="checkbox"/> Yes No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here ► <input type="checkbox"/>	1b	X
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) N/A	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 <input checked="" type="checkbox"/> 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.) N/A	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
<b>5a</b> 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 <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	Yes <input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</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	N/A	<b>5b</b>	
Organizations relying on a current notice regarding disaster assistance, check here	<input checked="" type="checkbox"/>		
<b>c</b> 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?	N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>6b</b>	X
If "Yes" to 6b, file Form 8870.			
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	Yes <input checked="" type="checkbox"/> No		
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	<b>7b</b>	
<b>8</b> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.**

(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
ROBERT J. RANDELL 30 AMHERST ROAD VALLEY STREAM, NY 11581	PRESIDENT 42.00	96,094.	0.	0.
RICHARD E. RANDELL 401 ARGONNE BOULEVARD ELLWOOD CITY, PA 16117	VICE PRESIDENT 37.00	80,518.	0.	0.
MICHAEL D. RANDELL 1434 MILLCREEK DRIVE BUFFALO GROVE, IL 60089	VICE PRESIDENT 36.00	82,315.	0.	0.

**2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

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**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)

**3 Five highest-paid independent contractors for professional services. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
MELTZER LIPPER GOLDSTEIN & BREITSTONE LLP 190 WILLIS AVENUE, MINEOLA, NY 11501	LEGAL	142,608.
GETZEL SCHIFF & PESCE LLP - 100 CROSSWAYS PARK WEST, SUITE 403, WOODBURY, NY 11797	ACCOUNTING	59,336.

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

0

**Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
1 N/A	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments**

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	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3

0.

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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	2,153,189.
b	Average of monthly cash balances	1b	54,838.
c	Fair market value of all other assets	1c	28,203,209.
d	<b>Total</b> (add lines 1a, b, and c)	1d	30,411,236.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	30,411,236.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	456,169.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	29,955,067.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	1,497,753.

**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	1,497,753.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	
b	Income tax for 2018. (This does not include the tax from Part VI.)	2b	5,811.
c	Add lines 2a and 2b	2c	5,811.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,491,942.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,491,942.
6	Deduction from distributable amount (see instructions)	6	0.
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	1,491,942.

**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	1,141,821.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	1,141,821.
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	5	0.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	1,141,821.

**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.

Form 990-PF (2018)



**THE IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE LTD.**

Form 990-PF (2018)

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**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
<b>1</b> Distributable amount for 2018 from Part XI, line 7				1,491,942.
<b>2</b> Undistributed income, if any, as of the end of 2018				
<b>a</b> Enter amount for 2017 only			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2018:				
<b>a</b> From 2013				
<b>b</b> From 2014				
<b>c</b> From 2015				
<b>d</b> From 2016				
<b>e</b> From 2017	107,152.			
<b>f</b> Total of lines 3a through e	107,152.			
<b>4</b> Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ 1,141,821.				
<b>a</b> Applied to 2017, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2018 distributable amount				1,141,821.
<b>e</b> Remaining amount distributed out of corpus	0.			
<b>5</b> Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))	107,152.			107,152.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
<b>f</b> Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019				242,969.
<b>7</b> 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.			See Statement 6
<b>8</b> Excess distributions carryover from 2013 not applied on line 5 or line 7	0.			
<b>9</b> Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	0.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2014				
<b>b</b> Excess from 2015				
<b>c</b> Excess from 2016				
<b>d</b> Excess from 2017				
<b>e</b> Excess from 2018				



**THE IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE LTD.**

**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
<b>a</b> <i>Paid during the year</i>  VARIOUS GRANTS PAID - SEE ATTACHED ADDENDUM STATEMENT 14				522,268.
<b>Total</b>			▶ <b>3a</b>	522,268.
<b>b</b> <i>Approved for future payment</i>  SEE ATTACHED ADDENDUM STATEMENT 14				145,000
<b>Total</b>			▶ <b>3b</b>	145,000.

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<b>Part XVII</b>	<b>Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations</b>
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		Yes	No
<b>1</b>	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c)(3) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
<b>a</b>	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash		X
	(2) Other assets		X
<b>b</b>	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization		X
	(2) Purchases of assets from a noncharitable exempt organization		X
	(3) Rental of facilities, equipment, or other assets		X
	(4) Reimbursement arrangements		X
	(5) Loans or loan guarantees		X
	(6) Performance of services or membership or fundraising solicitations		X
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
<b>d</b>	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
N/A		

<b>Sign Here</b>	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.		<div style="border: 1px solid black; padding: 5px;">         May the IRS discuss this return with the preparer shown below? See instr. <b>X</b> Yes No       </div>
	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="flex: 1;"> </div> <div style="text-align: center;">             11/14/19           </div> </div>	<b>TRUSTEE</b>	
	Signature of officer or trustee	Date	Title

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	LAURENCE WALD	LAURENCE WALD	11/07/19		P00113018
	Firm's name ▶ GETZEL SCHIFF & PESCE LLP				Firm's EIN ▶ 11-3575844
	Firm's address ▶ 100 CROSSWAYS PARK WEST SUITE 403 WOODBURY, NY 11797				Phone no. 516-692-8500

Form **990-PF** (2018)

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

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**INDEX TO STATEMENTS**

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<b>DESCRIPTION</b>	<b>Reference 990-PF</b>	<b>Statement Number</b>
<b>Irving and Phyllis Millstein Foundation / The Millstein Trust</b>		<b>Preliminary</b>
<b>Mission - Programs - Distributions and Expenses</b>	Various	<b>0</b>
<b>Dividends and Interest from Securities</b>	Part I, Line 4	<b>1</b>
<b>Legal Fees</b>	Part I, Line 16a	<b>2</b>
<b>Accounting Fees</b>	Part I, Line 16b	<b>3</b>
<b>Other Professional Fees</b>	Part I, Line 16c	<b>4</b>
<b>Other Expenses</b>	Part I, Line 23	<b>5</b>
<b>Accounting for the Transfer of Assets, Etc.</b>	Part XIII, Line 6f	<b>6</b>
<b>Other Increases in Net Assets or Fund Balances</b>	Part III, Line 3	<b>7</b>
<b>Depreciation and Depletion</b>	Part I, Line 19	<b>8</b>
<b>Other Investments</b>	Part II, Line 13	<b>9</b>
<b>General Explanation of Activity</b>	Part VII, Item 3	<b>10</b>
<b>Information Regarding Foundation Managers</b>	Part XV, Line 1	<b>11</b>
<b>Notification of Transfer of Assets</b>	Part VII-A, Item 5	<b>12</b>
<b>Grant Application Submission Information</b>	Part XV Lines 2a - 2d	<b>13</b>
<b>Grants Paid During the Year</b>	Part XV Section 3a	<b>14</b>

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.  
FORM 990-PF (2018)**

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IRVING AND PHYLLIS MILLSTEIN FOUNDATION / THE MILLSTEIN TRUST

PRELIMINARY STATEMENT

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**FOUNDATION AND TRUST GRANT MAKING PERIODS**

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In April 2018, *The Irving and Phyllis Millstein Foundation for Animal Welfare Ltd.*, also called *the Irving and Phyllis Millstein Foundation*, transitioned from The Irving and Phyllis Millstein Charitable Trust for Animals, also called The Millstein Trust. 990-PF Statements 0 and 14 primarily reflect Foundation grantmaking activity from May through December, 2018, and this activity is supported by Trust grantmaking description January through April, 2018. Refer to the 990-PF for The Millstein Trust for an in-depth description of Trust grantmaking activity.

THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.  
FORM 990-PF (2018)

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MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES

STATEMENT 0-1

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**MISSION**

*The Irving and Phyllis Millstein Foundation for Animal Welfare Ltd. wishes to assist organizations whose programs, goals, values, or actions contribute to the protection, care, and support of vulnerable, at risk, or otherwise homeless animals. The Foundation also supports education and research efforts that focus on the care and wellbeing of animals and their owners.*

*Irving and Phyllis: The initial Millstein Trust was born out of the unconditional love that Irving and Phyllis Millstein had for animals. Both found the comfort and companionship of animals a constant presence throughout their lives. After their passing, and since 2014, The Millstein Trust has valued and promoted the mutual benefit of animal and human connections as the Millsteins had, while following their wishes to protect and support vulnerable at-risk animals.*

**The Irving and Phyllis Millstein Foundation For Animal Welfare Ltd.**

The corporate not-for-profit foundation began operation April 15th 2018, and now administers the assets of The Millstein Trust. The Foundation maintains the same mission, is a tax exempt foundation under Section 501(c)(3) of the Internal Revenue Code and occupies the same physical address.

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**A VISION OF SOCIAL PHILANTHROPY:**

The Irving and Phyllis Millstein Foundation for Animal Welfare<sup>(SM)</sup> addresses the roles that animals play in people's lives. Irving and Phyllis valued the animal and human connection, and the Foundation will develop programs that foster and preserve the animal and human bond while remaining committed to supporting animal centered organizations through traditional grants and by supporting endeavors that generate human and animal relationships.

***An Animal Centered Social Philanthropy:** The Irving and Phyllis Millstein Foundation continued the focus on the welfare and wellbeing of animals and their owners in 2018 as "An Animal Centered Social Philanthropy", addressing both animal and human conditions. Evaluations for grant funding were made in collaboration with prospective grantees, and were comprehensive and focused on problem-solving. These assessments enabled the Foundation to better understand the animal and human connection, to learn about the underlying issues and challenges surrounding the grantee's operations, and to construct grants that solved problems of the program or operation being funded and the animal and human condition being addressed.*



**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES**

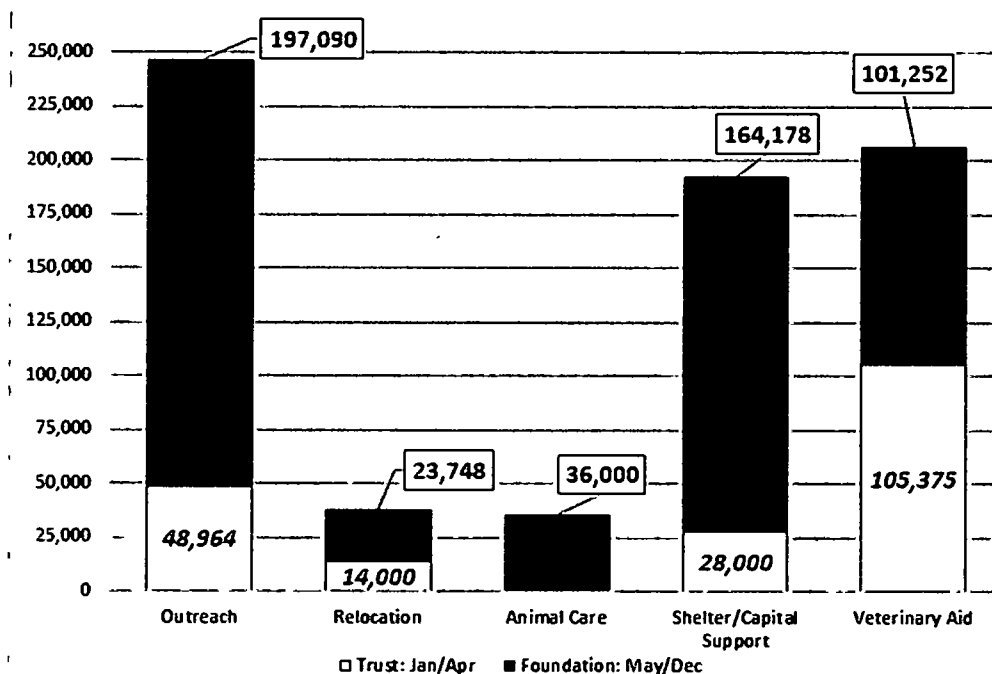
**STATEMENT 0-2**

**2018 PROGRAM AREAS**

Reference  
 Part I, Line 25(d)

The Irving and Phyllis Millstein Foundation distributes grants within five Program Areas. Grant distributions by The Millstein Trust are also represented for the months of January through April. Assignments are determined by the intention of the grantee's program or need being funded. Grant components are separated to allow for precise analysis and understanding of the areas impacted by granted funds.

**Grant Distributions (January-December)**



**Outreach**

Solutions that address the intersection of animals and humans for their mutual benefit. This Program Area provides assistance to those with limited means and ability to care for their animals. Funding includes, but is not limited to, low cost veterinary care, vaccination clinics, food security, animal care and behavior training. Priority is directed to economic euthanasia issues to overcome geographic, economic, and physical ability obstacles to care. Funding also addresses areas such as mental health and PTSD through animal assisted therapy, structured interactions with animals, and the training of companion dogs.

FOUNDATION	TRUST
\$ 197,090.00	\$ 48,964.00

THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.  
FORM 990-PF (2018)

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MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES

STATEMENT 0-3

	FOUNDATION	TRUST
<b>Animal Relocation</b>	<b>\$ 23,748.00</b>	<b>\$ 14,000.00</b>
Solutions to support organizations that directly or indirectly address the impact of the environment through unforeseen circumstances or events that lead to the displacement and/or that threaten the welfare of animals within a given geographic area, such as disaster caused by hurricanes. Animals are similarly relocated from areas with high euthanasia rates, over population, and/or low adoption rates to areas where animals can be properly cared for and more readily adopted.		
<b>Animal Care</b>	<b>\$ 36,000.00</b>	<i>No Grants Paid</i>
Solutions to support activities and expenses associated with the everyday care of animals. Expenses can include, but are not limited to: housing, food, supplies, veterinary care, animal training, transportation, pay for animal handlers, care givers and their training.		
<b>Shelter/Capital Support</b>	<b>\$ 164,178.00</b>	<b>\$ 28,000.00</b>
Solutions to support the expansion or maintenance of infrastructure related to the animal welfare organization's core mission, or to an organization that relies on or incorporates animal, animal welfare, the care of animals, and the support of human and animal bonding as a part of their services. Support may also include the purchase of tools, equipment or the acquisition of facilities that are necessary to perform tasks essential to their mission or program objectives.		
<b>Veterinary Medical Aid</b>	<b>\$ 101,252.00</b>	<b>\$ 105,375.00</b>
Solutions that support the organization's provision of veterinary medical services, has veterinary medicine as a component of the services they deliver, or relies on the care of animals to provide services. This Program Area similarly supports efforts that encompass both physical and behavioral rehabilitation, socialization, and training as it pertains to the wellbeing and adoptability of the animal.		
<b>TOTAL</b>	<b>\$ 522,268.00</b>	<b>\$ 196,339.00</b>

**Total 2018 Grant Distributions** **\$ 718,607.00**

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES**

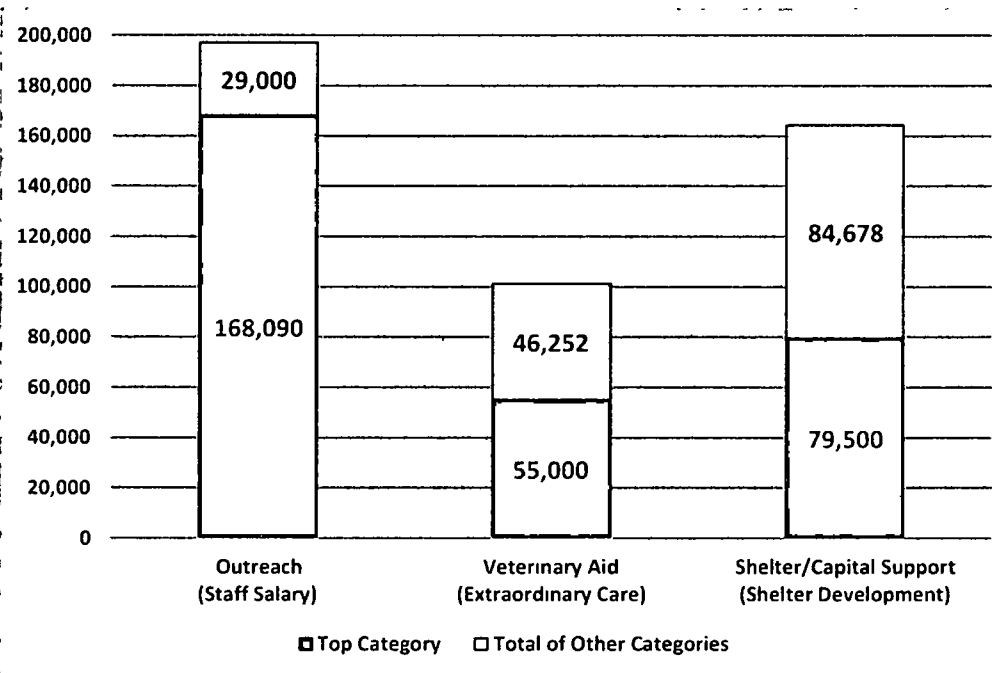
**STATEMENT 0-4**

**GRANT MAKING CATEGORIES AND FUNDING:**

The Irving and Phyllis Millstein Foundation categorizes grant components each year to understand impact. Typically, funding components within each Program Area are represented, however this reporting represents funding by the Program Area's leading category of giving. This is due to the eight month time frame and the reduced number of paid grants.

***Grant Making Analytics:** Grants are grouped by determining intended objectives, and single grants or grant components are assigned a Program Area. They are further segmented into categories to represent giving areas. Membership in a giving area may be determined through funding evaluation and final proposal, or by isolating specific components of grant funded activities. This analysis allows the Foundation to track how funds are utilized and to learn how components of funded activities are meeting overall grant objectives.*

**Grant Giving Areas (May-December)**



PROGRAM AREA	TOP CATEGORY OF GIVING	OTHER GIVING	TOP AMOUNT
Outreach	Staff Salary	\$ 29,000.00	\$ 168,090.00
Veterinary Medical Aid	Extraordinary Care	\$ 46,252.00	\$ 55,000.00
Shelter/Capital Support	Shelter Development	\$ 84,678.00	\$ 79,500.00

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES**

**STATEMENT 0-5**

**Grant Giving Areas (May-December)**

**Graph and Table:** Three Program Areas accounted for approximately 88.5% of all funding during May through December Outreach (37.7%), Veterinary Medical Aid (19.4%), and Shelter/Capital Support (31.4%)

- > Staff Salaries accounted for 85.2% of Outreach Program Area funding
- > Extraordinary Care occupies the top category in Veterinary Medical Aid, but only accounts for 54.3% of this Program Area.
- > The Shelter/Capital Support Program Area has Shelter Development as its strongest category at 48.4%, but this area of giving does not represent the majority of this Program Area

**Grant Giving Areas (January-December)**

**Table:** During all of 2018, the same three Program Areas accounted for approximately 90% of all funding. The total 2018 distributions demonstrate a shift toward greater amounts of support for Veterinary Medical Aid when including grants paid by The Millstein Trust Outreach (34.2%), Veterinary Medical Aid (28.8%), and Shelter/Capital Support (26.7%)

PROGRAM AREA	TOP CATEGORY	TOP + OTHER	TRUST	2018 TOTAL
<b>Outreach</b>	<b>(Staff Salary)</b>	\$ 197,090.00	\$ 48,964.00	\$ <b>246,054.00</b>
<b>Veterinary Medical Aid</b>	<b>(Extraordinary Care)</b>	\$ 101,252.00	\$ 105,375.00	\$ <b>206,627.00</b>
<b>Shelter/Capital Support</b>	<b>(Shelter Development)</b>	\$ 164,178.00	\$ 28,000.00	\$ <b>192,178.00</b>

**Grant Giving Areas (January-December)**

*Irving and Phyllis Millstein Foundation / The Millstein Trust*

CATEGORY OF GIVING	FOUNDATION	TRUST	2018 TOTAL
Staff Salary	\$ 168,090.00	\$ 46,464.00	\$ <b>214,554.00</b>
Shelter Development	\$ 164,178.00	\$ -	\$ <b>164,178.00</b>
Extraordinary Care	\$ 55,000.00	\$ 51,000.00	\$ <b>106,000.00</b>
Training (Animal)	\$ 26,000.00	\$ 40,000.00	\$ <b>66,000.00</b>
Animal Care	\$ 45,000.00	\$ -	\$ <b>45,000.00</b>
Relocation	\$ 23,748.00	\$ 14,000.00	\$ <b>37,748.00</b>
Vehicle Purchase	\$ -	\$ 28,000.00	\$ <b>28,000.00</b>
Vaccinations	\$ 21,580.00	\$ -	\$ <b>21,580.00</b>
Veterinary Care (Routine)	\$ 1,000.00	\$ 14,375.00	\$ <b>15,375.00</b>
Spay and Neuter	\$ 14,672.00	\$ -	\$ <b>14,672.00</b>
Admin/Overhead	\$ 3,000.00	\$ -	\$ <b>3,000.00</b>
Food/Specialized Supplies	\$ -	\$ 2,500.00	\$ <b>2,500.00</b>

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

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**MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES**

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**STATEMENT 0-6**

**GRANT MAKING CATEGORIES AND DESCRIPTIONS:**

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The following giving areas represent grant making January through December, 2018 for the Irving and Phyllis Millstein Foundation and The Millstein Trust

**Staff Salary**

Funding for the acquisition or retention of staff members vital to the success and longevity of the program seeking funding. Salaries for staff with indirect oversight of funded programs are not considered. Grant recipients must demonstrate with measurable outcomes the impact of salaried positions to be considered for funding.

**Shelter Development**

Pertains to the funding of capital campaigns for the renovation or building of new facilities, the replacement of physical services, permanent or temporary fixtures, and activities associated with the planning and execution of these campaigns.

**Extraordinary Care**

Veterinary care that exceeds \$3,500 per animal is considered an extraordinary expense and is funded separately from routine veterinary care. This category generally includes orthopedic surgeries, treatable canine and feline cancers with known positive outcomes, and other procedures necessary to treat the animal with the goal of maintaining a good quality of life with an increased possibility of adoption.

**Training (Animal)**

This activity is supported either through funding certified and/or experienced animal trainers or behaviorists, or by funding of facilities and/or necessary equipment. Training areas include socialization, PTSD companion or other specialized training, and other training necessary to facilitate adoption and retention of the animal in the home.

**Animal Care**

Program solutions to support activities and expenses associated with the everyday care of animals. Expenses can include, but are not limited to: housing, food, supplies, veterinary care, animal training, transportation, pay for animal handlers and care givers and the training of these personnel.

**Relocation**

A refined application of the funding Program Area of the same name, activities in this category focus on the logistical aspects of the physical relocation of animals. Components of this category include costs for personnel, veterinary care, and transportation, including the purchase of vehicles dedicated for this purpose.

**Vehicle Purchase**

Vehicles for the exclusive use of the shelter or program for the relocation of animals to areas more favorable for adoption. Vehicles are often used to transport animals from areas with high euthanasia rates or areas without the resources to care for displaced animals.

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

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**MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES**

**STATEMENT 0-7**

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**Vaccinations**

Funding of vaccinations as a part of routine veterinary care. This category includes vaccinations necessary to prepare animals during rescues, any type of animal relocation, or offered as a component of outreach efforts for low-cost clinic settings.

**Veterinary Care (Routine)**

Care for animals typically associated with establishing or maintaining fitness for adoption and general good health. Expenses funded in this category include check-up, vaccinations, spay and neuter (outside programs exclusive to spay and neuter), dental care, heartworm treatments and similar health promoting

**Spay and Neuter**

Funding for spay and neuter as a part of routine veterinary care and population control efforts (i.e., TNR). This category includes operations necessary to prepare animals during rescues, any type of animal relocation, or offered as a component of outreach efforts in a low-cost clinic setting.

**Administrative/Overhead**

Activities and expenses in this category fall under what is normally considered general support grants. The Foundation typically will not grant funds unless they are channeled towards activities directly related to the care of animals or outreach related programs. The Foundation will provide funds for Admin/Overhead if it is a component of supported programs.

**Food/Specialized Supplies**

As an area of outreach, grants in this area provide support for programs that help increase food security, treat or provide nutritional support for conditions that have specific requirements beyond what may be easily available or affordable to pet owners.

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES** **STATEMENT 0-8**

<b>DISTRIBUTIONS AND EXPENSES</b>	Reference 990-PF	Amount
<b>Qualifying Operating and Administrative Expenses</b> Direct expenses plus a portion of total indirect expense, both of which related to the provision of grants to non-profit organizations.	Part I, Line 24(d)	\$ 275,410
<b>Grants Paid</b>	Part I, Line 25(d) Statement 14	\$ 552,268
<b>Total Qualifying Distributions</b>	Part I, Line 26(d) Part XII, Line 4	\$ 827,678
<b>Grants Approved for Future Payment</b>	Statement 14	\$ 145,000
<b>Foundation Administrative Expenses</b> Total indirect expenses related to the overall organization	Categories Follow	\$ 537,257

**ADMINISTRATIVE EXPENSE CATEGORIES AND DESCRIPTIONS:**

**Investment Related Expenses**

PAID by TRUST

Investment management services and related fees for assets of the Irving and Phyllis Millstein Foundation, delegated to U.S. Trust, Bank of America Private Wealth Management. U.S. Trust held all Foundation assets from May through December 2018. However, The Irving and Phyllis Millstein Charitable Trust for Animals paid all investment related expenses during this time period which totaled \$223,881.69. Foundation Officers, as Members of the Irving and Phyllis Millstein Foundation Advisory Committee, provided periodic oversight of U.S. Trust portfolio management performance according to the Foundation's investment policy statement and investment guidelines.

**Legal Fees**

\$ 141,058.00

Professional legal services delegated to an outside law firm for legal issues arising in the course of the Foundation's charitable services, from May through December 2018. This comprises approximately 30% of the firm's total fees of \$142,608 for this time period. Percentages are estimates derived from law firm invoices.

Approximately 25% of total fees included legal research and the transformation of the charitable trust (The Irving and Phyllis Millstein Charitable Trust for Animals) to the Foundation, an operating New York not-for-profit corporation.

Approximately 20% of total fees are carryover litigation obligations and commitments from the Charitable Trust concerning the Foundation's tax exempt status and certain real property transfer taxes charged by New York State.

The remaining, approximately 25% of total fees, involved not-for-profit regulatory matters including corporate employee compensation.

THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.  
FORM 990-PF (2018)

MISSION - PROGRAMS - DISTRIBUTIONS AND EXPENSES

STATEMENT 0-9

**Board of Directors** \$ 38,250.00

Independent measures were required to comply with Foundation regulatory requirements and to satisfy corporate governance practices in the transition from the charitable trust to a not-for-profit corporation. Other matters from May through December 2018 concerned officer compensation.

The Board of Directors authorized studies by an independent consulting firm to determine the appropriate level of compensation, given the duties and responsibilities associated of each officer. The reports resulting from such studies form the bases for the Board's approval of each incumbent's compensation and benefits. The studies are part of the Foundation's records, and are available as necessary, as are the minutes of the Board's determinations and approvals. The Foundation has also retained this consulting firm to provide the Foundation and its Board with topical answers, on an as needed basis.

*Independent Consulting Firm for the Board of Directors* A firm that specializes in compensation research and programming, and human resource matters to advise on not-for-profit corporate governance \$ 28,820.92

**Accounting Fees** \$ 45,282.50

Professional accounting services delegated to an outside accounting firm for budget and tax issues arising in the course of the Foundation's charitable services, from May through December 2018. This comprises approximately three quarters of the firm's total fees of \$76,256 for this time period.

The remainder of total fees include services for an accounting of the initial Millstein Estate, the ensuing Charitable Trust, and the final formation of the Foundation, provided to the Attorney General's office of New York State, in part through additional specialized contracted accounting services. Sources of information were derived from accounting firm invoices.

**Officers and the Foundation Advisory Committee** \$ 214,582.29

Officers of the Foundation as Committee Members with multifaceted roles enabled the administration and the operation of the Foundation. Portions of each Committee Member's time were indirect administrative activity and qualified for the 5% distribution.

Additional administrative time was required for the transition of the charitable trust to a not-for-profit corporation to develop policies and procedures, with participation of the Board of Directors, covering many aspects of prospective operations in compliance with applicable laws and regulations. This included the formation of employee benefits and supporting human resource services provided by the Foundation's newly retained Professional Employer Organization (PEO).

**Main Office and Staff** \$ 59,117.79

Administrative expense dedicated to Main Office operations. The Foundation's President, located at the Main Office, donated time and office space during the May through December 2018 time period. Staff was hired to enable operation. Committee Members located in the mid-West and mid-Atlantic, donated office space to address grantees in various states. Value of the donated Main Office space appraised at \$30,000 per year.

Additional operational and administrative travel expense of \$2899 was necessary for Committee Member, Main Office, prospective grantee, and investment management and accounting services oversight.



## FORM 990-PF

## DIVIDENDS AND INTEREST FROM SECURITIES

## STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MISCELLANEOUS INCOME	1,033.	0.	1,033.	1,033.	
US TRUST	43,322.	0.	43,322.	43,322.	
TO PART I, LINE 4	44,355.	0.	44,355.	44,355.	

## FORM 990-PF

## LEGAL FEES

## STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	142,608.	110,598.		32,010.
TO FM 990-PF, PG 1, LN 16A	142,608.	110,598.		32,010.

## FORM 990-PF

## ACCOUNTING FEES

## STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	76,256.	23,874.		52,382.
TO FORM 990-PF, PG 1, LN 16B	76,256.	23,874.		52,382.

## FORM 990-PF

## OTHER PROFESSIONAL FEES

## STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROFESSIONAL FEES	35,638.	28,439.		7,198.
TO FORM 990-PF, PG 1, LN 16C	35,638.	28,439.		7,198.

## FORM 990-PF

## OTHER EXPENSES

## STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FILING FEES	1,500.	1,500.		0.
DIRECTOR FEES	38,250.	19,125.		19,125.
PAYROLL TAXES	26,007.	13,777.		12,231.
INDEPENDENT CONTRACTORS	9,679.	4,839.		4,839.
OFFICE EXPENSES	16,435.	7,703.		8,672.
REPAIRS AND MAINTENANCE	665.	332.		333.
BANK FEES	5.	5.		0.
BUSINESS MEALS	295.	133.		162.
TO FORM 990-PF, PG 1, LN 23	92,836.	47,414.		45,362.

## ACCOUNTING FOR THE TRANSFER OF ASSETS, ETC.

## STATEMENT 6

IN ACCORDANCE WITH THE TRANSFER DESCRIBED ON STATEMENT 12, 931,902.  
THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL  
WELFARE LTD. HAS ASSUMED ALL OF THE LIABILITIES, LEGAL  
COMMITMENTS, DUTIES AND OBLIGATIONS OF THE IRVING AND  
PHYLLIS MILLSTEIN CHARITABLE TRUST FOR ANIMALS AND, AS THE  
SUCCESSOR ORGANIZATION, SHALL CARRYOVER AND CONTINUE ALL OF  
THE TAX ATTRIBUTES OF SAID TRUST, INCLUDING THE OBLIGATION  
TO DISTRIBUTE THE UNDISTRIBUTED INCOME OF SAID TRUST  
PURSUANT TO IRC SECTION 507(B)(2).

THE QUALIFYING DISTRIBUTIONS ARE AS FOLLOWS:  
THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL  
WELFARE LTD.  
GRANTS PAID \$522,268  
DISBURSEMENTS FOR CHARITABLE PURPOSES \$275,410

THE IRVING AND PHYLLIS MILLSTEIN CHARITABLE TRUST FOR  
ANIMALS  
GRANTS PAID \$196,339  
DISBURSEMENTS FOR CHARITABLE PURPOSES \$147,804

TOTAL COMBINED QUALIFYING DISTRIBUTIONS \$1,141,821.  
RESULTING IN THE UNDISTRIBUTED INCOME FOR 2018 OF \$242,969.

THE TRANSFER OF ASSETS WAS EFFECTIVE AS OF APRIL 15,2018,  
THE PHYSICAL TRANSFER OF THE ASSETS OCCURED LATER DURING  
2018. SHOWN ON STATEMENT 6,CONTINUED ON THE NEXT PAGE,  
CLASSIFICATION OF INCOME AND EXPENSES BY EACH ORGANIZATION  
AND COMBINED.

## STATEMENT 6 CONTINUED

	990-PF Reference	The Irving & Phyllis Millstein Charitable Trust for Animals EIN 27-2294560	The Irving and Phyllis Millstein Foundation for Animal Welfare LTD. EIN 81- 4594769	Combined
Contributions	Part 1, Line 1	\$ 169,169	\$ -	\$ 169,169
Interest on Saving and Temporary Cash Investments	Part 1, Line 3	36	-	36
Dividends and Interest from Securities	Part 1, Line 4	568,877	44,355	613,232
Net Gain or (loss) from sale of Assets	Part 1, Line 6a	<u>41,996</u>	<u>(54,143)</u>	<u>(12,147)</u>
Total Income	Part 1, Line 12	780,078	(9,788)	770,290
Total Operating Expenses	Part 1, line 24	469,091	643,546	1,112,637
Grants Paid	Part 1, line 25	<u>196,339</u>	<u>522,268</u>	<u>718,607</u>
Total Expenses	Part 1, line 26	<u>665,430</u>	<u>1,165,814</u>	<u>1,831,244</u>
Excess of revenue over expenses and disbursements	Part 1, line 27a	<u>\$ 114,648</u>	<u>\$ (1,175,602)</u>	<u>\$ (1,060,954)</u>

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FORM 990-PF    OTHER INCREASES IN NET ASSETS OR FUND BALANCES    STATEMENT 7

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## DESCRIPTION

## AMOUNT

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TRANSFER FROM THE IRVING AND PHYLLIS  
MILLSTEIN CHARITABLE TRUST FOR ANIMALS  
ROUNDING

30,108,949.

1.

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30,108,950.

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TOTAL TO FORM 990-PF, PART III, LINE 3



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FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE	FAIR MARKET VALUE
COMPUTER NETWORK	17,256.	14,667.	2,589.	2,589.
TO 990-PF, PART II, LN 14	17,256.	14,667.	2,589.	2,589.

## FORM 990-PF

## OTHER INVESTMENTS

## STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
US TRUST ACCOUNT	COST	27,412,759.	27,412,759.
TOTAL TO FORM 990-PF, PART II, LINE 13		27,412,759.	27,412,759.

## GENERAL EXPLANATION

STATEMENT 10

## FORM/LINE IDENTIFIER

990PF PART VII-A, QUESTION 3

## EXPLANATION:

A CHANGE IN THE GOVERNING INSTRUMENT WAS MADE IN 2016 REGARDING THE APPOINTMENT OF SUCCESSOR TRUSTEES AND THE AUTHORIZATION TO ESTABLISH A NEW YORK NOT-FOR-PROFIT CORPORATION DURING 2018, THE TRANSFER OF ASSETS TO THE NEW ENTITY HAS OCCURRED. SEE DOCUMENTATION ATTACHED WITH CURRENT TAX RETURN. SEE STATEMENT 12 REGARDING NOTIFICATION OF TRANSFER OF ASSETS BY A PRIVATE FOUNDATION TO ANOTHER PRIVATE FOUNDATION PURSUANT TO SECTION 507(B)(2).

Addendum to  
Part XV, Item 1

Robert J. Randell, President of The Foundation, contribution use  
of the office located at 30 Amherst Road, Valley Stream, N.Y.

The professionally appraised annual rental value of which is \$30,000.

The Irving and Phyllis Millstein Foundation for Animal Welfare Ltd. 81-4594769  
ATTACHMENT to 2018 FORM 990-PF  
Part VII-A, Item 5

NOTIFICATION OF TRANSFER OF ASSETS BY A PRIVATE FOUNDATION TO  
ANOTHER PRIVATE FOUNDATION PURSUANT TO SECTION 507(b)(2)

As of April 15, 2018, the Irving and Phyllis Millstein Charitable Trust for Animals (EIN 27-2294560) (hereinafter, "Transferor") transferred all of its assets and property to The Irving and Phyllis Millstein Foundation for Animal Welfare Ltd. (EIN 81-4594769) (hereinafter, "Transferee"); and the Transferee assumed all of the liabilities, legal commitments, duties and obligations of the Transferor (collectively, the "Transfer"). The purpose of the Transfer was for the Transferee to succeed to and continue in their entirety the exclusive charitable purposes, operations and activities of the Transferor. The Transferee previously notified the Internal Revenue Service, in its Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Form 1023), dated February 8, 2017, that (i) it was established as the successor organization to the Transferor, and (ii) the Transfer would be accomplished in due course.

The Transfer was made pursuant to the provisions of the Contribution Agreement dated February 1, 2017 and the Assignment, Delegation and Assumption Agreement dated as of April 15, 2018. A copy of each agreement is annexed hereto. The Transferor and the Transferee are tax exempt organizations pursuant to Internal Revenue Code Section 501(c)(3), and have been classified as private foundations. Attached are copies of the Internal Revenue Service determination letters for the Transferor (letter dated May 30, 2014) and the Transferee (letter dated April 27, 2017).

The Transfer is a transfer of assets by the Transferor to the Transferee which is described in Section 507(b)(2) of the Internal Revenue Code, whereby the Transferee is treated as a continuation of the Transferor for all purposes of the Internal Revenue Code, including succeeding to all of the Transferor's attributes thereunder, and is not treated as a newly created organization.

## CONTRIBUTION AGREEMENT

THIS CONTRIBUTION AGREEMENT ("Agreement"), made as of the 1<sup>st</sup> day of February, 2017 by and between the IRVING AND PHYLLIS MILLSTEIN CHARITABLE TRUST FOR ANIMALS U/D 2-1-16 (the "Charitable Trust"), a New York charitable trust and private foundation having an office at 30 Amherst Road, Valley Stream, New York 11581 and THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.(the "Foundation"), a New York Not-For-Profit Corporation and a private foundation having an office at 30 Amherst Road, Valley Stream, New York 11581. Hereinafter, the Charitable Trust and the Corporation are sometimes individually referred to as a "Party, or collectively referred to as the "parties".

### RECITALS

A. The Charitable Trust was established by the late Phyllis Millstein pursuant to her Last Will and Testament dated the 1<sup>st</sup> day of May, 2001, for the purposes of promoting and providing for the protection of animals and the environments in which they live, and in furtherance thereof, distributing all or part of its income and principal to one or more charitable organizations directly for the care of neglected and homeless animals and/or for the prevention of cruelty to animals and/or for education and/or research in connection therewith, and to provide support to any organization dedicated to any such purpose. Thereafter, the trust was modified solely with respect to certain administrative provisions pursuant to Section 10-6.6 of the New York Estates, Powers and Trusts Law; and

B. The Charitable Trust has been determined to be an organization that is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), and it has been classified by the Internal Revenue Service as a private foundation. The Foundation intends to submit its application to the Internal Revenue Service in a timely manner for a determination of the Foundation's tax exempt status pursuant to Section 501(c)(3) of the Code as a successor organization to the Charitable Trust, including confirmation of its status as a private foundation; and

C. The parties contemplate that the Charitable Trust will in timely fashion, if and when the Internal Revenue Service determines that the Foundation is exempt from taxation pursuant to Section 501(c)(3) of the Code, transfer and assign all of its assets and property to the Foundation and that the Foundation will accept such assets and property and will assume all of the liabilities and legal commitments of the Charitable Trust, and in connection therewith, the Foundation will succeed to and adopt the aforesaid charitable purposes of the Charitable Trust, and

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and intending to be legally bound, the parties have agreed as follows:

1. As soon as practicable on or after the date the Foundation is determined by the Internal Revenue Service to be exempt from taxation pursuant to Section 501(c)(3) of the Code (hereinafter, said date is referred to as the "Start Date"), the

Charitable Trust shall contribute to the Foundation and shall transfer, convey, and assign to the Foundation all of its right, title and interest in and to all of the assets and property of the Charitable Trust, and the Foundation shall assume the liabilities and legal commitments of the Charitable Trust, as said assets and property are set forth on Schedule A annexed hereto and made a part hereof, and as said liabilities and legal commitments are set forth on Schedule B annexed hereto and made a part hereof.

2. Furthermore, on the Start Date, and in connection with such transfer and assumption, the Parties shall duly execute the form of Assignment, Delegation and Assumption Agreement annexed hereto as Schedule C.

3. The Parties shall make the appropriate registration and other required filings with the Charities Bureau of the New York Attorney General in timely fashion.

4. This Agreement may not be terminated, amended, or otherwise modified except by a written agreement signed by each of the Parties.

5. This Agreement shall be construed and enforced in accordance with and governed by New York law in existence on the date hereof.

6. The Parties will execute and deliver such further instruments and do such further acts and things as may be required to carry out the intent and purpose of this Agreement.

7. This Agreement shall be binding upon, and shall inure to the benefit of, the heirs, administrators, personal representatives, successors and assigns of the Parties.

8. Any notice required or permitted to be given under this Agreement shall be sufficient if in writing, and if sent by certified mail to the address shown at the head of this Agreement or such alternative address as a Party may provide in writing and delivered to the above listed address of the other Party hereto.

9. The waiver by either Party of a breach of any provision of this Agreement by the other Party shall not operate or be construed as a waiver of any subsequent breach by such other Party.

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*[THE FOLLOWING PAGE IS THE SIGNATURE PAGE]*

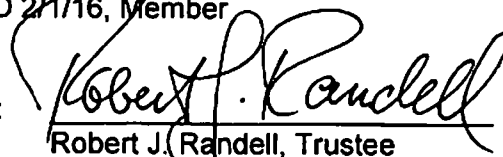
IN CONSIDERATION THEROF, intending to be legally bound, the parties have executed the Agreement to be effective on the 1<sup>st</sup> day of February 2017.

The IRVING AND PHYLLIS MILLSTEIN  
CHARITABLE TRUST FOR ANIMALS U/D  
2/1/16

By:   
Robert J. Randell, Trustee

The IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE LTD.

By: The IRVING AND PHYLLIS MILLSTEIN  
CHARITABLE TRUST FOR ANIMALS  
U/D 2/1/16, Member

By:   
Robert J. Randell, Trustee



## **ASSIGNMENT, DELEGATION AND ASSUMPTION AGREEMENT**

This Assignment, Delegation and Assumption Agreement ("Agreement") is made by and between ROBERT J. RANDELL, as TRUSTEE of the IRVING AND PHYLLIS MILLSTEIN CHARITABLE TRUST FOR ANIMALS U/A 2/1/16, (the "Assignor"), a New York charitable trust and private foundation and THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD. (the "Assignee"), a New York Not-For-Profit Corporation and a private foundation.

### **RECITALS:**

A. Assignor owns various assets and property interests, including (i) the Claim for Refund of New York State Real Estate Transfer Tax as described on Exhibit I annexed hereto together with all claims, choses in action and causes of action related to said Claim for Refund, and (ii) certain common law copyrights, trademarks and intellectual property rights. Such assets and property interests are described on Schedule A, which is annexed hereto and made a part hereof (hereinafter said assets and property interests are referred to as the "Interests"). For the avoidance of doubt, the Interests shall be deemed to include all of the assets and property owned by the Assignor; and

B. Assignor has incurred the liabilities, legal commitments and duties and obligations described on Schedule B, which is annexed hereto and made a part hereof (hereinafter said liabilities, legal commitments and duties and obligations are referred to as the "Liabilities") and

C. Assignor hereby intends to transfer and assign all of Assignor's right, title and interest in and to the Interests to Assignee and Assignee intends to assume the Liabilities, as soon as practicable after receipt of the written determination of the Internal Revenue Service that Assignee is an organization exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code").

NOW, THEREFORE, Assignor and Assignee agree to the following terms and conditions:

1. Assignee warrants and represents that it is an organization exempt from taxation pursuant to Section 501(c)(3) of the Code. Annexed as Exhibit II is a copy of the letter of the Internal Revenue Service making the determination that the Assignee is an organization exempt from taxation pursuant to Section 501(c)(3) of the Code.

2. Assignor by these presents does hereby irrevocably ASSIGN, TRANSFER, CONVEY and DELIVER unto Assignee the Interests, subject to the Liabilities, to have and to hold together with all the rights and appurtenances thereto, with such rights and appurtenances inuring to Assignee, Assignee's heirs, legal representatives and assigns.

3. Assignor warrants and covenants to forever defend all the Assignor's right, title, and Interest in the Interest, subject to the Liabilities, that is being assigned hereby to Assignee, Assignee's heirs, legal representatives and assigns, and against every person whosoever lawfully claims same or any part thereof. Furthermore, Assignor shall execute

such additional instruments as shall be required to effectuate this Agreement and the assignments and transfers contemplated hereunder;

4. Assignee hereby assumes the Liabilities and warrants and covenants to indemnify the Assignor and Robert J. Randell, individually, and hold the Assignor and Robert J. Randell, individually, harmless from any and all manner of claims, demands, actions, causes of action, suits, acts, debts, reckonings, dues, sums of money, accounts, assessments of any kind including tax assessments, bonds, bills, covenants, contracts, controversies, agreements, promises, damages, judgments, matters, liability and/or accountability whatsoever, whether in law or in equity ("Claim"), for or on account of any and every matter and thing whatsoever arising from or in any manner relating to or connected with the Interests or the Liabilities, including the amount of reasonable attorney's fees incurred in connection therewith, brought by any person or authority with respect thereto. In addition, upon the demand of Assignor or Robert J. Randell, individually, Assignee shall immediately refund to Assignor the amount of any Claim, including the amount of all reasonable attorney's fees incurred in connection therewith;

5. This Agreement shall be governed by, and construed in accordance with, the laws of the State of New York, without giving effect to the choice of law provisions thereof.

6. This Agreement shall be binding upon and shall inure to the benefit of the Assignor, the Assignee and their respective heirs, legal representatives and assigns.

7. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

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*[THE FOLLOWING PAGE IS THE SIGNATURE PAGE]*

IN WITNESS WHEREOF, this Assignment and Assumption Agreement has been executed as of this 15th day of April, 2018.

**Assignor:**

ROBERT J. RANDELL, as TRUSTEE of the  
IRVING AND PHYLLIS MILLSTEIN  
CHARITABLE TRUST FOR ANIMALS U/A  
2/1/16

By:

  
Robert J. Randell, Trustee

**Assignee:**

THE IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE LTD.

By: THE IRVING AND PHYLLIS MILLSTEIN  
2017 ANIMAL TRUST U/A 12/1/16,  
Member

By:

  
Robert J. Randell, Trustee

**EXHIBIT I**

**ASSIGNMENT OF CLAIM FOR REFUND OF NEW YORK STATE REAL ESTATE  
TRANSFER TAX**

**ASSIGNMENT OF CLAIM  
FOR REFUND OF NEW YORK STATE  
REAL ESTATE TRANSFER TAX**

Assignment of Claim for Refund of New York State Real Estate Transfer Tax ("Assignment") by Robert J. Randell, as Executor of the Estate of Phyllis Millstein ("Assignor") to Robert J. Randell as Trustee of the Irving and Phyllis Millstein Charitable Trust for Animals ("Assignee"), made this 31<sup>st</sup> day of July, 2015.

**RECITALS**

A. Phyllis Millstein (the "Decedent") died March 21, 2009 owning the real property situated at 22 East 81<sup>st</sup> Street, New York, New York (the "Property"), and pursuant to the Decedent's Last Will and Testament, dated May 1, 2001 (the "Will"), the Property was bequeathed to the Assignee. The Will was duly admitted to probate on March 18, 2010 by the New York County Surrogate's Court and Letters Testamentary and Letters of Trusteeship were duly granted to Robert J. Randell on the 18th day of March, 2010.

B. The Assignee was established under Article FIFTH, Paragraph A of the Will, and is a tax exempt organization in accordance with the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") and is exempt from New York State sales tax;

C. Assignee was duly vested in and the legal and beneficial owner of the Property from the date of Decedent's death until the transfer of the title on July 14, 2015 (the "Transfer"); see *Estate of Joseph Seviroli*, 31 A.D.3d 452; 818 N.Y.S.2d 249 (2006 Appellate Division, Second Department)) and cases cited therein.

D. Assignor was duly authorized under the Will and the New York Estates, Powers and Trusts Law to make the Transfer in an arm's length sale;

E. In connection with the Transfer, Assignor filed the Form TP-584 (Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certificate of Exemption from the Payment of Estimated Personal Income Tax) with the New York City Department of Finance and paid the sum of \$62,400 in transfer tax (the "Tax"). (A copy of the Form TP-584 is annexed hereto as Exhibit "A", and a copy of the cancelled check, front and back, in payment of the Tax is annexed hereto as Exhibit "B");

F. Assignor filed the Form TP-584 and paid the Tax under protest and reserved its right to claim a refund of the Tax (the "Refund Claim"); and

G. Assignor desires to assign all of its right, title and interest in the Refund Claim, including the right to claim a refund of the Tax and the right to receive the proceeds of any such refund, to Assignee, as the beneficial and vested owner of the Property and the real party in interest.

NOW, THEREFORE, Assignor by these presents hereby TRANSFERS, CONVEYS, ASSIGNS and DELIVERS to Assignee all of Assignor's right, title and interest in and to the Refund Claim, including the right to claim a refund of the Tax and the right to receive the proceeds of any such refund, to have and to hold together with all the rights and appurtenances thereto, with such rights and appurtenances inuring to the benefit of Assignee, Assignee's legal representatives and assigns;

FURTHERMORE, Assignor warrants to forever defend all of the Assignor's right, title and interest in the Refund Claim that is being assigned hereby to Assignee, Assignee's legal representatives and assigns, and against every person whomsoever lawfully claims same or any part thereof;

FURTHERMORE, by acceptance of this Assignment, Assignee hereby acknowledges and confirms the accuracy of the statements set forth in the Recital paragraphs above; and

FURTHERMORE, this Assignment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute on and the same instrument.

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*(The following page is the Signature page)*

IN WITNESS WHEREOF, this Assignment has been executed on the day and year first above written.

Assignor:

ESTATE OF PHYLLIS MILLSTEIN

By:

  
Robert J. Randell, Executor

Assignee:


THE IRVING AND PHYLLIS MILLSTEIN  
CHARITABLE TRUST FOR ANIMALS

By:

  
Robert J. Randell, Trustee

STATE OF NEW YORK     )  
                                  : ss.:  
COUNTY OF NASSAU     )

On the 31<sup>ST</sup> day of July in the year 2015 before me, the undersigned, personally appeared ROBERT J. RANDELL, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his respective capacities, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

  
\_\_\_\_\_  
Notary Public

**KERRIE KLUTH**  
Notary Public - State of New York  
No. 01KL6244302  
Qualified in Nassau County  
My Commission Expires July 05, 2019



## **EXHIBIT A**

THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.  
FORM 990-PF (2018)

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GRANT APPLICATION SUBMISSION INFORMATION

STATEMENT 13-1

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SUPPLEMENTARY INFORMATION

Reference  
Part XV  
Lines 2a - 2d

2a NAME AND ADDRESS OF PERSON TO WHOM APPLICATION SHOULD BE SUBMITTED:

**The Irving and Phyllis Millstein Foundation for Animal Welfare Ltd.**

30 Amherst Road, Valley Stream, NY 11581

Telephone Number: 516-881-7979

2b FORM OF APPLICATION AND INFORMATION AND MATERIALS TO INCLUDE:

**Grant Application:** The Irving and Phyllis Millstein Foundation considers applications for grantee organizational support submitted by invitation only, and does not usually consider unsolicited grant applications. The Foundation may accept unsolicited applications if: A) The organization has previously received funding from the foundation, or B) The organization has previously been rejected for funding and has remedied conditions related to the rejection, or C) The organization was previously invited to apply for a grant but did not submit an application.

**Comprehensive Process:** The Foundation has developed a detailed systematic process for grant candidate selection, grant application processing, and IRS-required grant supporting documentation. Potential candidates may be identified through research of local animal welfare organizations, through local media coverage, or by personal reference. Prior to initial contact by the Foundation, research of the prospective grantee's mission, operations, catchment area, and community programs are performed, together with verification of its 501(c)(3) status.

**Site Visits:** If minimal qualifications are established, the organization is then contacted and a site visit is arranged to tour the candidate's facilities and other necessary locations. Needs and potential granting opportunities are discussed. Site visits are documented with photographs and detailed notes, which are centrally archived to allow access and review by Members of the Foundation Advisory Committee to consider the nature and possible extent of funding.

**Proposals:** After due consideration by the Foundation, organizations may be invited to submit proposals addressing one or more of the needs identified during the site visit(s). To assist in the proposal process, an information packet describing grant proposal requirements and guidelines are provided to a potential applicant. If a proposal is received it is then evaluated by the Foundation's organization contact person.

**Funding Evaluation:** Evaluation of the grant proposal starts with a thorough examination of the issues and needs described in the proposal. Qualitative and quantitative assessment is made. Claims for financial need are examined through cost analysis, benchmarking to local comparable resources and costs if available, and through consultation with subject matter experts when appropriate. Information gathered at site visits and supporting documents provided by candidates are used. Often, additional information, site visits, face-to-face meetings, and revised submissions are required before the application can be fully processed and a determination for funding is made.

THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.  
FORM 990-PF (2018)

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GRANT APPLICATION SUBMISSION INFORMATION

STATEMENT 13-2

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**Foundation Grant Documentation:** Evaluation is documented through a protocol created by the Foundation called the *Consideration Memo*. This document requires an exposition of all the relevant information needed to present the essential elements of the proposal, an analysis confirming the needs and costs to remedy those needs, as well as any additional documentation or information that will aid in a decision to recommend funding. In this way consideration will insure that the granted funds will efficiently address the stated needs as well as align with the values and mission of the Foundation. Based on the *Consideration Memo*, the grant proposal is then either approved, modified or rejected, as determined by the Foundation.

**Funding Review:** If the grant request is approved, a written Grant Agreement containing the conditions of the grant is executed by a representative of the grantee and the Foundation's President.

**Grant Award Processing:** The Foundation's comprehensively written grant agreement manages the distribution, tracking and use of granted funds. Grant agreements are executed by authorized grantee personnel with signature authority and by the Foundation's President. The agreement lists the amount of the award and how funds must be spent on specific programs or specific needs.

**Award and Control of Granted Funds:** The Foundation exercises its expenditure responsibility through required *Milestone Reports* provided to be periodically rendered by the Grantee after the grant is received. Each grant agreement sets forth a schedule of quarterly "Milestone" dates by which the grantee is required to substantiate and provide documentation of the cumulative and quarterly expenditure of granted funds up to each Milestone date, and to show what funds remain.

If the entire grant has been spent, the grantee is required to file a *Terminal Milestone Report* indicating that the terms of the agreement and the purpose of the grant have been fulfilled. If the purpose of the grant has been fulfilled without the full expenditure of the grant, all remaining granted funds are required to be returned to the Foundation.

A final determination of the adherence to the grant agreement by the Grantee is established after a thorough examination of the Milestone reports and an inspection of the Grantee's books and records, if needed.

**Foundation Application Documents:** See STATEMENTS 13-3 through 13-5

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**2c ANY SUBMISSION DEADLINES:**

None

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**2d RESTRICTIONS OR LIMITATIONS ON AWARDS:**

**Grants Only Made to Organizations That:** A) Provide care to neglected and homeless animals and for the prevention of cruelty to animals, or B) Provide education and research in connection with such purposes, C) Promote and foster the animal and human bond, and D) Provide services or programs that overcome barriers to animal care. The Foundation does not support government organizations or organizations with religious or political purposes. An applicant must be an equal opportunity employer as well as provide equal access to its programs or services.

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

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**GRANT APPLICATION SUBMISSION INFORMATION**

**STATEMENT 13-3**

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**THE IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE**

**GRANT SUBMISSION GUIDELINES**

- 1) The Foundation will consider applications for organizational support by invitation only and does not generally accept unsolicited applications or proposals
- 2) Applicants must be classified as 501(c) (3) organizations by the Internal Revenue Service
- 3) The Foundation will support community based organizations that provide a local impact on animal populations.
- 4) Only one application per organization will be considered within a given funding period. The sole exception is for funds to be applied to independent programs under the same organizational umbrella. A separate application for each program will be required. The Foundation must receive prior notification if more than one application will be submitted.
- 5) Grants will be made to organizations in support of, but not necessarily limited to the following purposes
  - a) Programs that support the care and wellbeing of animals that are homeless, abused, or otherwise at risk, and, provide a societal benefit through the pairing of animal welfare and individual needs, or
  - b) Programs that solely support animal welfare, or
  - c) Programs that provide education or instruction for animal care, training, research, or advocacy for the welfare of at risk animal populations.
- 6) The Foundation will support general annual operating budgets under the following conditions:
  - a) The requesting organization has as its primary mission, the support of homeless, abused, or otherwise at risk animals as described in item number 5 (above), and
  - b) The organization has a demonstrated history of self-sufficiency by attracting and retaining support for its operation, and
  - c) The foundation may limit grants for operational support to not more than a percentage of an applicant's annual operating budget, but will consider grants for unusual and/or unexpected additional operational budget needs, and
  - d) The foundation's support is not intended or represented as an on-going source of operational budget needs, and
  - e) The applicant is willing to disclose sources of other major operating support.
- 7) The Foundation will consider grants for the production of written or audio-visual educational materials under the following terms and conditions
  - a) The materials must be used solely for the education, instruction, or training of individuals engaged in the direct care and/or training of animals or programs that support these activities, and
  - b) The materials are budgeted as an individual line item to be completed within a year of award, and
  - c) The written or audio visual materials are not designed for, nor will they be used for fundraising or to attract funds or support from potential individual donors or donor organizations
- 8) The Foundation does not support government organizations or organizations with religious or political purposes
- 9) An applicant must be an equal opportunity employer as well as provide equal access to its programs or services

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30 Amherst Road  
Valley Stream, NY 11581-3351  
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**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

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**GRANT APPLICATION SUBMISSION INFORMATION**

**STATEMENT 13-4**

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**THE IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE**

**GRANT SUBMISSION GUIDELINES**

- 10) Fundraising and administrative costs of grant applicants will be, within limits, generally considered as reasonable and customary expenses to be included in grant requests provided they are separately listed and fully explained.
- 11) Grants will only be made to organizations that provide direct end-user support and will not be made to organizations that provide support to other programs outside their direct purview
- 12) Funds for programs within New York, Illinois, and Pennsylvania will be given priority.
- 13) Funds requested for programs outside the states listed in paragraph 12, or which have a national impact and/or service areas, must be fully described and explained
- 14) Applicants may request multi-year commitments for funding
- 15) Applicants must provide:
  - a) Detailed budget(s) that list the specific activities/expenses to which grant funds will be applied,
  - b) The time frame during which granted funds will be expended,
  - c) Three (3) most recent years of IRS 990-PF forms,
  - d) Names of all individuals with authority to receive and/or authorize expenditures of granted funds
- 16) The Foundation will accept unsolicited applications from requesting organizations under the following conditions
  - a) The organization has previously received funding from the foundation, or
  - b) The organization has previously been rejected for funding and has remedied conditions related to the rejection, or
  - c) The organization was previously invited to apply for a grant but did not submit an application

**For further information please contact the undersigned.**

**THE MILLSTEIN FOUNDATION ADVISORY COMMITTEE**  
**(Member name and contact information)**

Effective: November 17, 2014

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THE IRVING AND PHYLLIS MILLSTEIN  
FOUNDATION FOR ANIMAL WELFARE

GRANT SUBMISSION INSTRUCTIONS

Thank you for accepting our invitation to apply for a grant. In general terms, the mission of the Irving and Phyllis Millstein Foundation for Animal Welfare is to help organizations like yours provide the best possible care for the animals you have been entrusted with

The information requested below is designed to help you submit a complete and accurate application. We also enclose a separate form, Grant Submission Guidelines, which explains the scope and various purposes of grant applications that the Millstein Foundation will entertain. Please read the Grant Submission Guidelines carefully and let us know if you have any questions. Applications are to be submitted in *letter format* and must contain all of the following information:

- 1) A brief history of your organization including mission statement and IRS year of determination.
- 2) Three of the most recent IRS 990 forms and a copy of your determination letter. Please provide an explanation if the most recent 990 is more than one calendar year old.
- 3) A description of the activities and expenses to which grant funds will be applied. Please specify if this is an application for a general support grant.
  - a If funds are to be applied to specific activities or programs, please include current line item budget as well as any projected increase for the next calendar year.
- 4) Time frame during which the funds will be expended.
- 5) Names and titles of all individuals with authority to receive and/or authorize expenditures of granted funds.
- 6) A detailed description of your fundraising methods and any other grants that you have received in the last 2 years. Include what portion of your total income is associated with each fundraising activity. *For example, 25% from an annual event, 50% from fees, 25% from in kind donation of goods and services.* Please note if any grants are multi-year awards.
- 7) A description of your current level of activity, i.e., number of animals currently sheltered and/or fostered, approximate number of animals placed in current and previous year

You may include any additional information that will help us better understand your organization's needs and goals. Applications may be submitted electronically or by US Mail.

Applications for current or planned capital improvements or projects are usually not accepted except for instances of unusual, unexpected and/or other immediate needs, which need to be fully explained and documented.

If you intend on submitting an application for more than one program, please provide separate letters for each program

Please note that depending on the type of grant applied for, some elements of the attached Grant Submission Guidelines may not apply.

We must receive your submission no later than: \_\_\_\_\_ We will send you an acknowledgement of receipt within 1-2 business days.

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**GRANTS PAID DURING THE YEAR**

**STATEMENT 14-1**

**2018 GRANT DESCRIPTIONS AND GRANT MAKING ACTIVITY**

Reference:  
Part XV, 3a

**Amount**

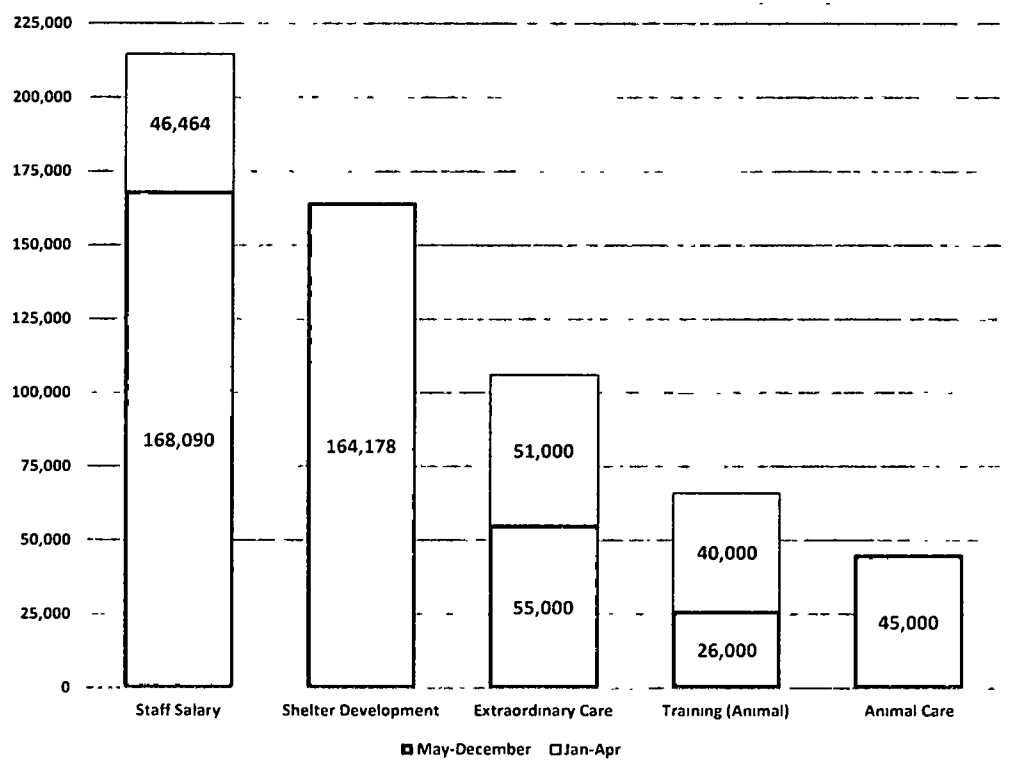
Grant disbursements are described for the full year. The Foundation was also involved with other funding development activity.

**\$ 718,607.00**

**GRANT MAKING CATEGORIES AND FUNDING:**

***Graphs and Tables:** 2018 giving areas were ranked and separated to allow meaningful presentation due to the many areas of giving and the large range of giving amount. Each grant paid is comprised of one or more giving areas that address animal and animal owner needs. Categories of giving are represented above and below \$40,000.*

**Grant Giving Areas above \$40,000**



CATEGORY OF GIVING	FOUNDATION	TRUST	2018 TOTAL
Staff Salary	\$ 168,090.00	\$ 46,464.00	\$ 214,554.00
Shelter Development	\$ 164,178.00	\$ -	\$ 164,178.00
Extraordinary Care	\$ 55,000.00	\$ 51,000.00	\$ 106,000.00
Training (Animal)	\$ 26,000.00	\$ 40,000.00	\$ 66,000.00
Animal Care	\$ 45,000.00	\$ -	\$ 45,000.00

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**GRANTS PAID DURING THE YEAR**

**STATEMENT 14-2**

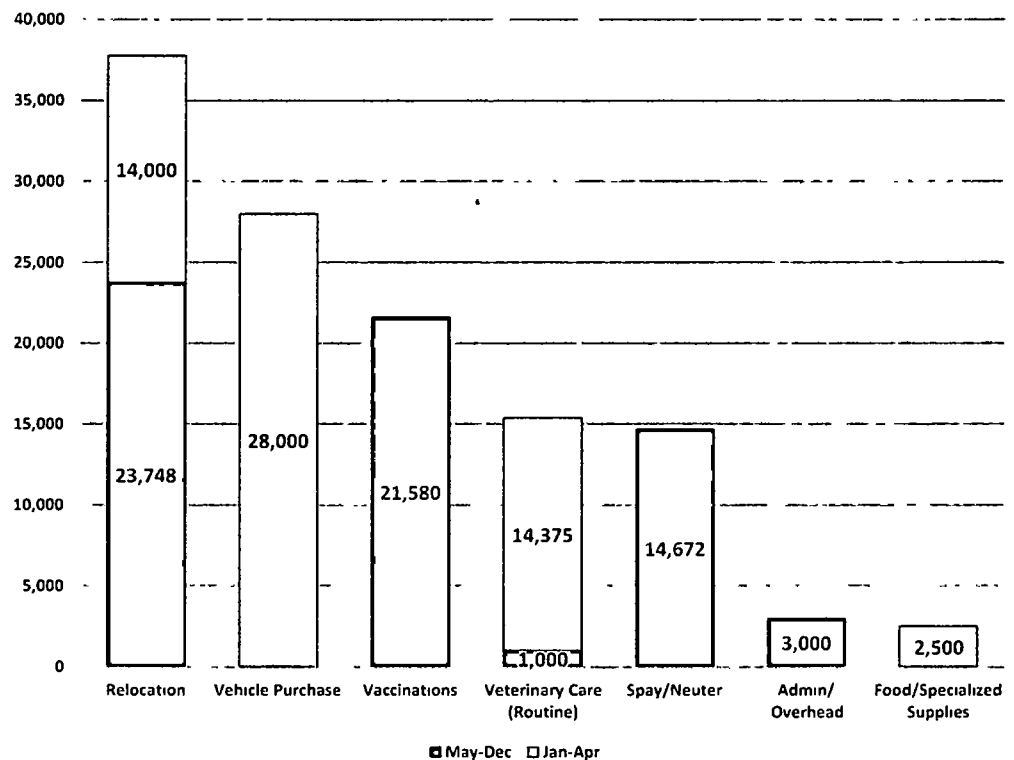
**Grant Giving Areas (January-December)**

***Evaluation:** Staff Salary and Shelter Development giving areas accounted for approximately 53% (\$378,732) of all paid grants (\$718,607). This portion had a predominantly singular focus. Category representations of the remaining 47% were complex grants that addressed problems holistically.*

> **Emerging Funding Areas:** Funding related to *veterinary care* overall (vaccinations, spay and neuter, routine and extraordinary care, animal care) and *animal relocation* (\$68,748 - not related to natural disaster) appear to be emerging funding areas.

> **Needs:** Shelters continue to enter locations without infrastructure for rescue, and without the means to medically treat and prepare animals for adoption.

**Grant Giving Areas below \$40,000**



CATEGORY OF GIVING	FOUNDATION	TRUST	2018 TOTAL
Vehicle Purchase	\$ -	\$ 28,000.00	\$ 28,000.00
Vaccinations	\$ 21,580.00	\$ -	\$ 21,580.00
Veterinary Care (Routine)	\$ 1,000.00	\$ 14,375.00	\$ 15,375.00
Spay and Neuter	\$ 14,672.00	\$ -	\$ 14,672.00
Admin/Overhead	\$ 3,000.00	\$ -	\$ 3,000.00
Food/Specialized Supplies	\$ -	\$ 2,500.00	\$ 2,500.00



**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**GRANTS PAID DURING THE YEAR**

**STATEMENT 14-3**

<u>GRANT DESCRIPTIONS: January-April</u>	Recipient Status and Giving Areas	Amount
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<b>Pets Are Wonderful Support, Inc. (PAWS NY)</b> 134 W. 29th Street, Suite 802, New York, NY 10001	501(c)(3)	\$ 63,339.00
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**Purpose of Grant:** To provide *salary, veterinary care, and support for food security* for an organization that provides essential services to New York City residents who cannot otherwise care for their pets. These outreach efforts provide for and preserve animal and human relationships and tap directly into outreach funding objectives of the Foundation.

<i>Staff Salary</i>	\$ 46,464.00
<i>Veterinary Care (Routine)</i>	\$ 14,375.00
<i>Food/Specialized Supplies</i>	\$ 2,500.00

<b>Wright-way Rescue</b> 5915 Lincoln Ave, Morton Grove, IL 60053	501(c)(3)	\$ 133,000.00
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**Purpose of Grant:** To support the *No Moms Left Behind* program that rehabilitates over-bred dogs through specialized medical care and extensive behavioral training and results in reducing euthanasia rates and increasing successful adoptions. Capital support in the form of the purchase of a new animal transport vehicle replaced an older model in disrepair to relocate animals from their downstate Illinois intake facility to their adoption center located in Morton Grove, Illinois.

<i>Extraordinary Care</i>	\$ 51,000.00
<i>Training (Animal)</i>	\$ 40,000.00
<i>Vehicle Purchase</i>	\$ 28,000.00
<i>Relocation</i>	\$ 14,000.00

GRANT DESCRIPTIONS: May-December

<b>Tufts Cumming School of Veterinary Medicine</b> 200 Westboro Rd, North Grafton, MA 01536	501(c)(3)	\$ 168,090.00
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**Purpose of Grant:** To fully support the *Director's salary and benefits* for the Tufts at Tech Community Veterinary Clinic located at Worcester Technical High School. There were two separate installments. This giving area addresses *Outreach Program Area* objectives by instilling principles of community and shelter medicine in high school veterinary assistant students and in DVM candidates from the Cummings School of Veterinary Medicine at Tufts University. Students and professional staff provide underserved communities in Greater Worcester and Central Massachusetts with high-quality low-cost veterinary care for pet owners who cannot adequately care for their pets.

<i>Staff Salary</i>	\$ 168,090.00
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**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

**GRANTS PAID DURING THE YEAR**

**STATEMENT 14-4**

<i>GRANT DESCRIPTIONS: May-December</i>	Recipient Status and <i>Giving Areas</i>	<b>Amount</b>
<b>Animal Rescue Fund of the Hamptons (ARF)</b> 124 Daniels Hole Rd, East Hampton, NY 11937	501(c)(3)	<b>\$ 60,000.00</b>
<b>Purpose of Grant:</b> To support the <i>relocation</i> of primarily dogs from animal welfare partners located in South Carolina to its adoption facility in New York. Funding of this first installment of a 3-year grant includes the <i>medical preparation of animals for transport and adoption</i> . The Foundation facilitated the revision of animal preparation quality standards and protocols for ARF's rescue program, and developed a series of proposals to address funding. The regional rescue program was named after the Foundation and saved animals are designated <i>Irving and Phyllis Millstein Rescues</i>		
	<i>Relocation</i>	\$ 23,748.00
	<i>Vaccinations</i>	\$ 21,580.00
	<i>Spay and Neuter</i>	\$ 14,672.00
<b>1Pet1Vet</b> 6 Blackman Ave, Joliet, IL 60436	501(c)(3)	<b>\$ 30,000.00</b>
<b>Purpose of Grant:</b> To support the mental health needs of <i>U.S. Veterans suffering from PTSD</i> by supporting an organization that trains companion animals for therapeutic group settings. This is a matching grant for funds raised by the Chicago radio station WDRV 97.1.		
	<i>Training (Animal)</i>	\$ 26,000.00
	<i>Veterinary Care (Routine)</i>	\$ 1,000.00
	<i>Administrative/Overhead</i>	\$ 3,000.00
<b>Heartland Shelter</b> 2975 Milwaukee Ave, Northbrook, IL 60062	501(c)(3)	<b>\$ 29,178.00</b>
<b>Purpose of Grant:</b> To support the capital investment of a new and redesigned HVAC heating and air-conditioning system. This was essential for the comfort and safety of animals during harsh winters and very hot summers of the Chicago area.		
	<i>Shelter Development</i>	\$ 24,678.00
<b>Purpose of Supplemental Grant:</b> To support the restoration of the shelter's kennel and adjacent areas due to construction and moisture damage		
	<i>Shelter Development</i>	\$ 4,500.00

**THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.**  
**FORM 990-PF (2018)**

<b>GRANTS PAID DURING THE YEAR</b>	<b>STATEMENT 14-5</b>
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<i>GRANT DESCRIPTIONS: May-December</i>	Recipient Status and <i>Giving Areas</i>	<b>Amount</b>
<b>Hinsdale Humane Society (HHS)</b> 21 Salt Creek Ln, Hinsdale, IL 60521  <b>Purpose of Grant:</b> To provide capital support for the <i>relocation of HHS</i> to a repurposed building close to their former location. The funding resulted in the newly named Irving and Phyllis Millstein Foundation for Animal Welfare Medical Suite.	501(c)(3)	\$ 75,000.00
	<i>Shelter Development</i>	\$ 75,000.00
<b>Pets Are Wonderful Support, Inc. (PAWS NY)</b> 134 W. 29th Street, Suite 802, New York, NY 10001  <b>Purpose of Grant:</b> To support the <i>relocation/maintenance</i> of the organization's offices from Brooklyn to Manhattan, New York. Early problem-solving efforts by the Foundation involved a review of space planning and consultation to move operations to a location where most animal owners live PAWS NY helps keep pets in the homes of vulnerable city residents by providing animal care support as well as outreach efforts to their human companions.	501(c)(3)	\$ 60,000.00
	<i>Shelter Development</i>	\$ 60,000.00
<b>Wright-way Rescue</b> 5915 Lincoln Ave, Morton Grove, IL 60053  <b>Purpose of Grant:</b> To further support the <i>rescue and re-homing of animals</i> with special medical and physical needs The Foundation participated in a challenge grant sponsored by Hubbard Communications – Chicago, WDRV- 97.1 radio station. Listeners were given seven days to raise funds for Wright-way Rescue (the chosen beneficiary) through on-air and social media promotions	501(c)(3)	\$ 35,000.00
	<i>Animal Care</i>	\$ 35,000.00
<b>Barb's Precious Rescue and Adoption Center (BPRAC)</b> 5915 Lincoln Ave, Morton Grove, IL 60053  <b>Purpose of Grant:</b> To support BPRAC's veterinary expenses that covers surgical and acute care, extraordinary care (treatments for animals that exceed \$3500 per animal) and routine veterinary care.		\$ 65,000.00
	<i>Extraordinary Care</i>	\$ 55,000.00
	<i>Animal Care</i>	\$ 10,000.00

THE IRVING AND PHYLLIS MILLSTEIN FOUNDATION FOR ANIMAL WELFARE LTD.  
FORM 990-PF (2018)

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GRANTS PAID DURING THE YEAR

STATEMENT 14-6

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GRANT MAKING ACTIVITY:

Amount

Additional description of grant making and funding development activity.

Grants Approved for Future Payment

\$ 145,000.00

**Summary:**

*Third Quarter of 2018: The Foundation Advisory Committee recommended research to establish ongoing Foundation charitable programs that address one or more areas of Outreach. Programs would efficiently address community needs by providing focused solutions with measurable results. The Foundation devoted effort to research community-based actions that would address animal welfare needs*

- > **Research:** Interviews with subject matter experts, former grant recipients, and archival research into the most pressing needs for the public health of animals and maintaining adopted animals in their homes was conducted
- > **Outcome:** Four needs were identified that are not being addressed at the community level 1) low cost routine veterinary care including required periodic vaccinations, 2) low cost spay and neuter services, 3) food security for low income families that have pets, and 4) animal behavior training of new and existing pet owners
- > **2019 Priority:** Research and development effort to create a Foundation-based program of on-going pet vaccination clinic sponsorships

**Additional grant making efforts the latter part of 2018 going into 2019:**

- > Evaluation of dog and cat animal shelters and sanctuaries in New York and Pennsylvania.
- > Grant development for Outreach, Veterinary Medical Aid, and Shelter/Capital Support Program Areas for a large veterinary university.
- > Support to an equine organization for their Equine-Assisted Therapy program that provides care and housing of retired horses used for therapeutic and rehabilitative activities.
- > Support for animal shelter administrative, educational, and outreach functions for an animal behavior training program that helps rehabilitate and train hard to place dogs at their facility.
- > Support for service and companion animal training for U.S. Veterans.

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[illegible]

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone