

Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

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

- Do not enter social security numbers on this form as it may be made public
Go to www.irs.gov/Form990PF for instructions and the latest information

OMB No 1545-0052

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning **AUG 1, 2018**, and ending **JUL 31, 2019**

Name of foundation
JOSEPH VIGMAN FOUNDATION, INC.

Number and street (or P.O. box number if mail is not delivered to street address)
10096 RED RUN BLVD

Room/suite
200

City or town, state or province, country, and ZIP or foreign postal code
OWINGS MILLS, MD 21117

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 571,969.

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

A Employer identification number
23-7000461

B Telephone number
410 539-2800

C If exemption application is pending, check here ☐

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

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(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			N/A	
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	9,325.	9,325.		STATEMENT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	17,707.			
b	Gross sales price for all assets on line 6a	99,346.			
7	Capital gain net income (from Part IV, line 2)		17,707.		
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	27,032.	27,032.		
13	Compensation of officers, directors, trustees, etc.	0.	0.		0.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees	4,649.	1,000.		3,649.
b	Accounting fees				
c	Other professional fees	2,605.	2,605.		0.
17	Interest				
18	Taxes	189.	189.		0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses	138.	0.		138.
24	Total operating and administrative expenses. Add lines 13 through 23	7,581.	3,794.		3,787.
25	Contributions, gifts, grants paid	40,690.			40,690.
26	Total expenses and disbursements. Add lines 24 and 25	48,271.	3,794.		44,477.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	-21,239.			
b	Net investment income (if negative, enter -0-)		23,238.		
c	Adjusted net income (if negative, enter -0-)			N/A	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	282.	10,883.	10,883.
	2 Savings and temporary cash investments	1,551.		
	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 STMT 8	0.	4,665.	4,665.
	b Investments - corporate stock STMT 9	388,983.	363,166.	460,242.
	c Investments - corporate bonds			
	Liabilities	11 Investments - land, buildings, and equipment basis ▶		
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 10		103,277.	95,642.	96,179.
14 Land, buildings, and equipment basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		494,093.	474,356.	571,969.
17 Accounts payable and accrued expenses				
18 Grants payable				
Liabilities	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	494,093.	474,356.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30 Total net assets or fund balances	494,093.	474,356.	
	31 Total liabilities and net assets/fund balances	494,093.	474,356.	

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	494,093.
2 Enter amount from Part I, line 27a	2	-21,239.
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 7	3	1,502.
4 Add lines 1, 2, and 3	4	474,356.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	474,356.

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			
b SEE ATTACHED STATEMENTS			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a			
b			
c			
d			
e 99,346.		81,639.	17,707.

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			17,707.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	17,707.
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	53,860.	596,845.	.090241
2016	31,043.	554,968.	.055937
2015	49,326.	541,123.	.091155
2014	36,886.	600,904.	.061384
2013	31,175.	599,202.	.052028

2 Total of line 1, column (d)	2	.350745
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 50, or by the number of years the foundation has been in existence if less than 5 years	3	.070149
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	567,338.
5 Multiply line 4 by line 3	5	39,798.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	232.
7 Add lines 5 and 6	7	40,030.
8 Enter qualifying distributions from Part XII, line 4	8	44,477.

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

JOSEPH VIGMAN FOUNDATION, INC.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs MLC Co		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr)	(d) Date sold (mo., day, yr)
1a	187.738SH JP MORGAN US SMALL COMP	P	12/12/18	07/18/19
b	6.165SH JP MORGAN US SMALL COMP	P	12/19/18	07/18/19
c	120.077SH JP MORGAN US SMALL COMP	P	03/24/16	08/27/19
d	47SH ISHARES CORE MSCI ENERGING	P	02/07/17	08/27/19
e	52.192SH JP MORGAN US SMALL COMP	P	03/24/16	10/17/18
f	1.952SH VANGUARD INSTITUTIONAL	P	10/30/14	10/17/18
g	107.619SH WILMINGTON LARGE CAP	P	06/23/16	10/17/18
h	6SH ISHARES RUSSELL 2000	P	04/10/17	10/17/18
i	213.858SH DIAMOND HILL LARGE CAP	P	03/06/14	12/19/18
j	267.38SH WILMINGTON BROAD MARKET BOND FD	P	04/22/15	12/19/18
k	95.511SH METWEST TOTAL RETURN BOND FD	P	04/11/17	02/05/19
l	106.045SH WILMINGTON BROAD MARKET BOND FD	P	04/22/15	02/05/19
m	615.764SH WILMINGTON INTERNATIONAL FD	P	03/23/17	02/05/19
n	230.309SH WILMINGTON LARGE CAP	P	06/23/16	02/05/19
o	461.538SH JP MORGAN US SMALL COMP	P	VARIOUS	03/27/19

(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 3,051.		3,180.	-129.
b 100.		104.	-4.
c 2,500.		2,049.	451.
d 2,500.		2,153.	347.
e 1,000.		891.	109.
f 500.		355.	145.
g 2,500.		2,033.	467.
h 940.		816.	124.
i 5,000.		5,096.	-96.
j 2,500.		2,591.	-91.
k 1,000.		1,014.	-14.
l 1,000.		1,027.	-27.
m 5,000.		4,708.	292.
n 5,000.		4,370.	630.
o 7,500.		7,818.	-318.

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col (h)) Gains (excess of col. (h) gain over col (k), but not less than "-0-")
a			-129.
b			-4.
c			451.
d			347.
e			109.
f			145.
g			467.
h			124.
i			-96.
j			-91.
k			-14.
l			-27.
m			292.
n			630.
o			-318.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	
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	

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	1028.646SH JP MORGAN US SMALL COMP	P	04/10/17	07/18/19
b	106.692SH JP MORGAN US SMALL COMP	P	12/13/17	07/18/19
c	5.635SH WILMINGTON BROAD MARKET BOND FD	P	12/20/17	07/18/19
d	229.779SH METWEST TOTAL RETURN BOND FD	P	04/11/17	07/19/19
e	176.372SH WILMINGTON BROAD MARKET BOND FD	P	04/22/15	07/19/19
f	1.176SH WILMINGTON BROAD MARKET BOND FD	P	04/30/15	07/19/19
g	2.327SH WILMINGTON BROAD MARKET BOND FD	P	05/29/15	07/19/19
h	2.261SH WILMINGTON BROAD MARKET BOND FD	P	06/30/15	07/19/19
i	2.315SH WILMINGTON BROAD MARKET BOND FD	P	07/31/15	07/19/19
j	2.107SH WILMINGTON BROAD MARKET BOND FD	P	08/31/15	07/19/19
k	2.008SH WILMINGTON BROAD MARKET BOND FD	P	09/30/15	07/19/19
l	2.101SH WILMINGTON BROAD MARKET BOND FD	P	10/30/15	07/19/19
m	2.117SH WILMINGTON BROAD MARKET BOND FD	P	11/30/15	07/19/19
n	1.309SH WILMINGTON BROAD MARKET BOND FD	P	12/04/15	07/19/19
o	2.239SH WILMINGTON BROAD MARKET BOND FD	P	12/31/15	07/19/19

(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 16,716.		17,423.	-707.
b 1,734.		1,807.	-73.
c 92.		95.	-3.
d 2,500.		2,439.	61.
e 1,721.		1,709.	12.
f 11.		11.	0.
g 23.		23.	0.
h 22.		22.	0.
i 23.		22.	1.
j 21.		20.	1.
k 20.		19.	1.
l 21.		20.	1.
m 21.		21.	0.
n 13.		13.	0.
o 22.		22.	0.

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

(i) F M V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")
a			-707.
b			-73.
c			-3.
d			61.
e			12.
f			0.
g			0.
h			0.
i			1.
j			1.
k			1.
l			1.
m			0.
n			0.
o			0.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	
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	

JOSEPH VIGMAN FOUNDATION, INC.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a 2.187SH WILMINGTON BROAD MARKET BOND FD		P	01/29/16	07/19/19
b 2.09SH WILMINGTON BROAD MARKET BOND FD		P	02/29/16	07/19/19
c 2.191SH WILMINGTON BROAD MARKET BOND FD		P	03/31/16	07/19/19
d 2.09SH WILMINGTON BROAD MARKET BOND FD		P	04/29/16	07/19/19
e 2.106SH WILMINGTON BROAD MARKET BOND FD		P	05/31/16	07/19/19
f 2.004SH WILMINGTON BROAD MARKET BOND FD		P	06/30/16	07/19/19
g 1.933SH WILMINGTON BROAD MARKET BOND FD		P	07/29/16	07/19/19
h 1.959SH WILMINGTON BROAD MARKET BOND FD		P	08/31/16	07/19/19
i 1.913SH WILMINGTON BROAD MARKET BOND FD		P	09/30/16	07/19/19
j 1.979SH WILMINGTON BROAD MARKET BOND FD		P	10/31/16	07/19/19
k 1.992SH WILMINGTON BROAD MARKET BOND FD		P	11/30/16	07/19/19
l 2.06SH WILMINGTON BROAD MARKET BOND FD		P	12/30/16	07/19/19
m 2.085SH WILMINGTON BROAD MARKET BOND FD		P	01/31/17	07/19/19
n 33.226SH WILMINGTON BROAD MARKET BOND FD		P	02/07/17	07/19/19
o 1190.477SH WILMINGTON BROAD MARKET BOND FD		P	03/23/17	07/19/19

(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 21.		21.	0.
b 20.		20.	0.
c 21.		21.	0.
d 20.		20.	0.
e 21.		20.	1.
f 20.		19.	1.
g 19.		19.	0.
h 19.		19.	0.
i 19.		19.	0.
j 19.		19.	0.
k 19.		19.	0.
l 20.		20.	0.
m 20.		20.	0.
n 324.		322.	2.
o 10,000.		9,115.	885.

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			0.
b			0.
c			0.
d			0.
e			1.
f			1.
g			0.
h			0.
i			0.
j			0.
k			0.
l			0.
m			0.
n			2.
o			885.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	
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	

JOSEPH VIGMAN FOUNDATION, INC.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs MLC Co		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	530.11SH WILMINGTON BROAD MARKET BOND FD	P	06/23/16	07/19/19
b	CAPITAL GAINS DIVIDENDS			
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

(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 12,500.		10,075.	2,425.
b 13,213.			13,213.
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(i) F M V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			2,425.
b			13,213.
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }		2	17,707.
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 VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.
Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)

b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)

5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments

a 2018 estimated tax payments and 2017 overpayment credited to 2018

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments. Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be Credited to 2019 estimated tax Refunded

1	232.
2	0.
3	232.
4	0.
5	232.
6a	0.
6b	0.
6c	0.
6d	0.
7	0.
8	0.
9	232.
10	
11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b 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
1c 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 \$ 0. (2) On foundation managers \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? 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		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? If "Yes," attach the statement required by General Instruction T		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 MD		
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>N/A</u>	X	
14 The books are in care of ► <u>FEDDER & GARTEN PA</u> Telephone no. ► <u>410-539-2800</u> Located at ► <u>10096 RED RUN BLVD, STE 200, OWINGS MILLS, MD</u> ZIP+4 ► <u>21117</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		
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? <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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		
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?		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.)		
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? <input type="checkbox"/> 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.)		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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?		X

Form 990-PF (2018)

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

5a During the year, did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions

N/A

Organizations relying on a current notice regarding disaster assistance, check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870

6b ☐ ☒

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b ☐ ☐

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?

☐ Yes ☒ No**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(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
HERBERT S. GARTEN 10096 RED RUN BLVD OWINGS MILLS, MD 21117	PRES, TRES, DIR	0.00	0.	0.
ALAN M. GARTEN 10096 RED RUN BLVD OWINGS MILLS, MD 21117	VP, DIR	0.00	0.	0.
MORRIS L. GARTEN 10096 RED RUN BLVD OWINGS MILLS, MD 21117	SEC'Y, DIR	0.00	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

Form 990-PF (2018)

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	563,118.
b	Average of monthly cash balances	1b	12,860.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	575,978.
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	575,978.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	8,640.
5	Net value of noncharitable-use assets . Subtract line 4 from line 3. Enter here and on Part V, line 4	5	567,338.
6	Minimum investment return . Enter 5% of line 5	6	28,367.

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	28,367.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	232.
b	Income tax for 2018 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	232.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	28,135.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	28,135.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted . Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	28,135.

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	44,477.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions . Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	44,477.
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	232.
6	Adjusted qualifying distributions . Subtract line 5 from line 4	6	44,245.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				28,135.
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2018				
a From 2013				
b From 2014				
c From 2015	4,245.			
d From 2016	3,519.			
e From 2017	24,396.			
f Total of lines 3a through e	32,160.			
4 Qualifying distributions for 2018 from Part XII, line 4: ► \$ 44,477.				
a Applied to 2017, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2018 distributable amount				28,135.
e Remaining amount distributed out of corpus	16,342.			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	48,502.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2019 Subtract lines 7 and 8 from line 6a	48,502.			
10 Analysis of line 9				
a Excess from 2014				
b Excess from 2015	4,245.			
c Excess from 2016	3,519.			
d Excess from 2017	24,396.			
e Excess from 2018	16,342.			

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

N/A

- 1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE SCHEDULE ATTACHED VARIOUS VARIOUS VARIOUS	N/A		TO CARRY ON THE GENERAL PURPOSES OF EACH	40,690.
Total			▶ 3a	40,690.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVII

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




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

[illegible]

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign Here   

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below? See instr.

☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name JEFFREY A. WEISSMAN CPA	Preparer's signature <i>Jeffrey Weissman</i> CPA	Date 10/24/19	Check <input type="checkbox"/> if self-employed	PTIN P01383608
	Firm's name ▶ FEDDER AND GARTEN, P.A.			Firm's EIN ▶ 52-0907908	
	Firm's address ▶ 10096 RED RUN BLVD, SUITE 200 OWINGS MILLS, MD 21117			Phone no. 410 539-2800	

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	
WILMINGTON TRUST	22,538.	13,213.	9,325.	9,325.		
TO PART I, LINE 4	22,538.	13,213.	9,325.	9,325.		

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	4,649.	1,000.		3,649.		
TO FM 990-PF, PG 1, LN 16A	4,649.	1,000.		3,649.		

FORM 990-PF	OTHER PROFESSIONAL FEES				STATEMENT	3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
COMMISSIONS	2,605.	2,605.		0.		
TO FORM 990-PF, PG 1, LN 16C	2,605.	2,605.		0.		

FORM 990-PF	TAXES				STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
EXCISE TAX	189.	189.		0.		
TO FORM 990-PF, PG 1, LN 18	189.	189.		0.		

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
BANK FEE	138.	0.		138.	
TO FORM 990-PF, PG 1, LN 23	138.	0.		138.	

FOOTNOTES

STATEMENT 6

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	7
DESCRIPTION		AMOUNT	
BASIS ADJUSTMENT		1,500.	
ROUNDING		2.	
TOTAL TO FORM 990-PF, PART III, LINE 3		1,502.	

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS		STATEMENT	8
DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
WILMINGTON TRUST US GOVT MM	X		4,665.	4,665.
TOTAL U.S. GOVERNMENT OBLIGATIONS			4,665.	4,665.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			4,665.	4,665.

FORM 990-PF	CORPORATE STOCK	STATEMENT	9
DESCRIPTION		BOOK VALUE	FAIR MARKET VALUE
EQUITIES-WILMINGTON TRUST		363,166.	460,242.
TOTAL TO FORM 990-PF, PART II, LINE 10B		363,166.	460,242.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	10
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
FIXED INCOME FUNDS-WILMINGTON TURST	COST	95,642.	96,179.
TOTAL TO FORM 990-PF, PART II, LINE 13		95,642.	96,179.

JOSEPH VIGMAN FOUNDATION, INC.
FORM 990 PF-FYE 7/31/19
23-7000461

Part XV, Line 3a
Grants and Contributions Paid During the Year

Name and address:	Date	Amount
Acharai 5806 Park Heights Avenue Baltimore, MD 21215	12/26/18	360.00
American Jewish Historical Society 15 West 16 th Street, New York, NY 10114-0237	10/26/18	100.00
Anti-Defamation League P. O. Box 96226 Washington, DC 20090-6226	05/29/19	100.00
The Associated Jewish Community Federation of Baltimore Attn: Donor Center 101 W. Mt. Royal Avenue Baltimore, MD 21201	07/18/19	3,333.00
Beth Am Synagogue Attn: Mr. Henry Feller 2501 Eutaw Place Baltimore, MD 21217	07/18/19	5,000.00
Beth El Congregation 8101 Park Heights Avenue Baltimore, MD 21208	12/21/18	180.00
Boys Town Jerusalem c/o Rabbi David Herman 3823 Labyrinth Road Baltimore, MD 21215	02/13/19	250.00
Camp Ramah 2618 Upper Woods Road Lakewood, PA 18439	07/18/19	2,000 00

Cantors Assembly Foundation, Inc. 55 South Miller Road, Suite 201 Fairlawn, OH 44333-4168	07/18/19	2,500.00
Chizuk Amuno Congregation 8100 Stevenson Road Baltimore, MD 21208	07/18/19	4,000.00
Etz Chaim Attn: Rabbi Nitzan Bergman 3702 Fords Lane Baltimore, MD 21208	07/18/19	2,500.00
Franklin & Marshall College 637 College Avenue Lancaster, PA 17604-3003	07/18/19	2,500.00
Friends of the FIDF FIDF Midatlantic P. O. Box 395 Stevenson, MD 21153	08/29/18	450.00
Friends of the Jewish Chapel at the U.S. Naval Academy 326 First Street, Suite 22 Annapolis, MD 21403	05/29/19	100.00
HJC-TAS Temple Adas Shalom 8 N. Earlton Road Ext. Havre deGrace, MD 21078	10/09/18	200.00
Institute for Islamic, Christian & Jewish Studies ATTN: Development Office 956 Dulaney Valley Road Baltimore, MD 21204-9942	11/23/18	250.00
Jewish Community Center 3506 Gwynnbrook Avenue Owings Mills, MD 21117	07/18/19	5,000.00
Jewish National Fund Administrative Center 78 Randall Avenue Rockville Centre, NY 11570	10/18/18 07/18/19	2,000.00 2,000.00

Maryland Legal Services Corp. Charles Towers Suite 102 15 Charles Plaza Baltimore, MD 21201	11/19/18	500.00
Mesivta of Long Beach P. O. Box 630 Long Beach, NY 11561-9801	05/29/19	25.00
Museum of Tolerance Simon Wiesenthal Plaza 9786 W. Pico Blvd. Los Angeles, CA 90035-4720	10/26/18 05/29/19	200.00 200.00
National Museum of American Jewish History P. O. Box 34836 Philadelphia, PA 19101-9600	10/26/18	100.00
North American Conference on Ethiopian Jewry (NACOEJ) P. O Box 11377 Milwaukee, WI 53211-0377	10/26/18 05/29/19	100.00 100.00
Pearlstone Conference & Retreat Center 5425 Mt. Gilead Road Reisterstown, MD 21136	07/18/19	1,800.00
Port Discovery Children's Museum 35 Market Place Baltimore, MD 21202	05/17/19	242.00
Pro Bono Resource Center of Maryland Attn: Ms. Linzey Powers 520 W. Fayette Street, Suite 300 Baltimore, MD 21201	07/18/19	1,000.00
The Rabbi Jacob J Hecht Memorial Fund 824 Eastern Parkway Brooklyn, NY	08/08/18	250.00
West Point Jewish Chapel Fund P. O. Box 84 West Point, NY 10996	05/29/19	100.00

Simon Wiesenthal Center
1399 South Roxbury Drive
Los Angeles, CA 90035-9027

05/29/19

150.00

WOW
c/o Rabbi Nitzan Bergman
3310 Labyrinth Road
Baltimore, MD 21215

07/18/19

3,000.00

Yiddish Book Center
1021 West St.
Amherst, MA 01002-3375

05/29/19

100.00

TOTAL

\$ 40,690.00