

Form **990-PF**Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2018Department of the Treasury
Internal Revenue Service▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

Open to Public Inspection

For calendar year 2018 or tax year beginning 10/01/18, and ending 09/30/19

Name of foundation ALAN & ESTHER FLEDER FOUNDATION		A Employer identification number 51-0217379
Number and street (or P.O. box number if mail is not delivered to street address) 4701 COLUMBUS STREET STE 300		B Telephone number (see instructions) 757-623-1062
City or town, state or province, country, and ZIP or foreign postal code VIRGINIA BEACH VA 23451		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 2,887,125	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
(Part I, column (d) must be on cash basis)		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	75,000			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	52,867	52,867	52,867	
	4 Dividends and interest from securities	5,180	5,180	5,180	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	36,218			
	b Gross sales price for all assets on line 6a 59,389				
	7 Capital gain net income (from Part IV, line 2)		36,218		
	8 Net short-term capital gain			36,218	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule) Stmt 1	614		614		
12 Total. Add lines 1 through 11	169,879	94,265	94,879		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) Stmt 2	1,509			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (all sch)				
	24 Total operating and administrative expenses. Add lines 13 through 23	1,509	0	0	0
	25 Contributions, gifts, grants paid	148,180			148,180
26 Total expenses and disbursements. Add lines 24 and 25	149,689	0	0	148,180	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	20,190				
b Net investment income (if negative, enter -0-)		94,265			
c Adjusted net income (if negative, enter -0-)			94,879		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2018)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash – non-interest-bearing		64,475	8,406	8,406
	2	Savings and temporary cash investments		2,579,854	2,678,473	2,678,473
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (att schedule) ▶				
		Less allowance for doubtful accounts ▶	0			
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments – U S and state government obligations (attach schedule) Stmt 3		54,338	44,399	58,239
	b	Investments – corporate stock (attach schedule) See Stmt 4		48,755	37,209	141,997
	c	Investments – corporate bonds (attach schedule)				
	11	Investments – land, buildings, and equipment basis ▶				
	Less accumulated depreciation (attach sch) ▶					
12	Investments – mortgage loans					
13	Investments – other (attach schedule)					
14	Land, buildings, and equipment basis ▶					
	Less accumulated depreciation (attach sch) ▶					
15	Other assets (describe ▶ See Statement 5)		10	10	10	
16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)		2,747,432	2,768,497	2,887,125	
Liabilities	17	Accounts payable and accrued expenses			875	
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		0	875	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here and complete lines 24 through 26, and lines 30 and 31. ▶ <input type="checkbox"/>				
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds		2,747,432	2,767,622	
	30	Total net assets or fund balances (see instructions)		2,747,432	2,767,622	
	31	Total liabilities and net assets/fund balances (see instructions)		2,747,432	2,768,497	

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	2,747,432
2	Enter amount from Part I, line 27a	2	20,190
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	2,767,622
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	2,767,622

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 See Worksheet				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a			
b			
c			
d			
e			

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

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

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	36,218
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 </div>		3	36,218

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	145,751	2,934,293	0.049672
2016	142,779	2,713,106	0.052626
2015	146,212	2,893,484	0.050531
2014	152,395	2,942,319	0.051794
2013	154,267	3,068,010	0.050282

2 Total of line 1, column (d)	2	0.254905
3 Average distribution ratio for the 5-year base period – divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0.050981
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	2,848,129
5 Multiply line 4 by line 3	5	145,200
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	943
7 Add lines 5 and 6	7	146,143
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	148,180

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)	1	943
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> 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-)	2	0
3	Add lines 1 and 2	3	943
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	943
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	1,000
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	1,000
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	57
11	Enter the amount of line 10 to be Credited to 2019 estimated tax <input checked="" type="checkbox"/> 57 Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. 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"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
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 <input checked="" type="checkbox"/> None		
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 taxable year beginning in 2018? See 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	

N/A

Stmt 6

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions	11	X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement See instructions	12	X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X
14 The books are in care of ► FOUNDATION Telephone no ►		
4701 COLUMBUS STREET, SUITE 300		
Located at ► VIRGINIA BEACH VA ZIP+4 ► 23462		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – check here and enter the amount of tax-exempt interest received or accrued during the year ► 15		
16 At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	X
See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country ►		

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<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	N/A	1b
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?	N/A	1c
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? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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 ► 20 , 20 , 20 , 20		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<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)	N/A	3b
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

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

		Yes	No
5a	During the year did the foundation pay or incur any amount to		
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> 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	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 Organizations relying on a current notice regarding disaster assistance, check here	N/A <input checked="" type="checkbox"/>	
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945–5(d)	N/A <input type="checkbox"/> Yes <input type="checkbox"/> No	
6a	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	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870		X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
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?	<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. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Lawrence Fleder 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	PRESIDENT 0.00	0	0	0
EILEEN KAHN 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	VICE PRESIDE 0.00	0	0	0
JANICE CABACUNGAN 4701 COLUMBUS STREET, SUITE 300 VIRGINIA BEACH VA 23462	SECRETARY 0.00	0	0	0

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

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

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

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶**Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
1 N/A	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	

Total. Add lines 1 through 3 ▶

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	173,691
b	Average of monthly cash balances	1b	2,717,811
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	2,891,502
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	2,891,502
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	43,373
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,848,129
6	Minimum investment return. Enter 5% of line 5	6	142,406

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	142,406
2a	Tax on investment income for 2018 from Part VI, line 5	2a	943
b	Income tax for 2018 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	943
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	141,463
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	141,463
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	141,463

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	148,180
b	Program-related investments — total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	148,180
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions.	5	943
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	147,237

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				141,463
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only			141,207	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2018				
a From 2013				
b From 2014				
c From 2015				
d From 2016				
e From 2017				
f Total of lines 3a through e				
4 Qualifying distributions for 2018 from Part XII, line 4. ► \$ 148,180				
a Applied to 2017, but not more than line 2a			141,207	
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2018 distributable amount				6,973
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount – see instructions				
e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				134,490
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)				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016				
d Excess from 2017				
e Excess from 2018				

Form **990-PF** (2018)

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 ATTACHED SCHEDULE				148,180
Total			▶ 3a	148,180
b Approved for future payment N/A				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					52,867
4	Dividends and interest from securities					5,180
5	Net rental income or (loss) from real estate					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					36,218
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue. a					
b	BROKER COMMISSIONS					614
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0		0	94,879
13	Total. Add line 12, columns (b), (d), and (e)					94,879

(See worksheet in line 13 instructions to verify calculations)

Line No.

Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

N/A

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
 - a Transfers from the reporting foundation to a noncharitable exempt organization of
 - (1) Cash
 - (2) Other assets
 - b Other transactions
 - (1) Sales of assets to a noncharitable exempt organization
 - (2) Purchases of assets from a noncharitable exempt organization
 - (3) Rental of facilities, equipment, or other assets
 - (4) Reimbursement arrangements
 - (5) Loans or loan guarantees
 - (6) Performance of services or membership or fundraising solicitations
 - c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
 - d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]☐ Yes ☒ No

b If "Yes," complete the following schedule

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

May the IRS discuss this return with the preparer shown below?
See instructions ☒ Yes ☐ No

Signature of officer or trustee _____ Date 1/30/2021

PRESIDENT

PrintType preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

BARRY W. CHEATHAM

BARRY W. CHEATHAM

1/3/2020

Firm's name ▶ **Sherman, Spero, Safarino & Co. CPAs PC**

PTIN P00375297

Firm's address ▶ 760 Lynnhaven Pkwy Ste 108
Virginia Beach, VA 23452-7332

Firm's EIN ▶ 47-2401657

Phone no **757-468-2279**

Capital Gains and Losses for Tax on Investment Income

Form **990-PF****2018**

For calendar year 2018, or tax year beginning

10/01/18 , and ending 09/30/19

Name

Employer Identification Number

ALAN & ESTHER FLEDER FOUNDATION**51-0217379**

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
(1) BANK OF AMERICA STOCK	P	Various	08/01/19
(2) FHLMC 4/15/33 RETURN OF PRINCIPAL	P	Various	Various
(3) FHLMC 4/15/33 RETURN OF PRINCIPAL	P	Various	Various
(4) FHLMC 5/15/33 RETURN OF PRINCIPAL	P	Various	Various
(5) FHLMC 5/15/33 RETURN OF PRINCIPAL	P	Various	Various
(6) GNMA 12/20/33 RETURN OF PRINCIPAL	P	Various	Various
(7) GNMA 12/20/33 RETURN OF PRINCIPAL	P	Various	Various
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

(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)
(1) 48,800		12,582	36,218
(2) 893		893	
(3) 3,013		3,013	
(4) 1,228		1,228	
(5) 3,989		3,989	
(6) 279		279	
(7) 1,187		1,187	
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than 0-) OR Losses (from col (h))
(1)			36,218
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
BROKER COMMISSIONS	\$ 614	\$	\$ 614
Total	\$ 614	\$ 0	\$ 614

Statement 2 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FEDERAL INCOME TAX	\$ 1,484	\$	\$	\$
REGISTRATION FEE	25			
Total	\$ 1,509	\$ 0	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FHLMC 31393RDS6	\$ 22,396	\$ 17,415		\$ 22,353
FHLMC 31393NVW6	24,326	20,640		26,048
GNMA 38374EQ91	7,616	6,344		9,838
Total	\$ 54,338	\$ 44,399		\$ 58,239

Statement 4 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
BANK OF AMERICA STOCK 6500 SHS	\$ 48,755	\$ 37,209		\$ 141,997
Total	\$ 48,755	\$ 37,209		\$ 141,997

Statement 5 - Form 990-PF, Part II, Line 15 - Other Assets

Description	Beginning of Year	End of Year	Fair Market Value
CHARTER FEE	\$ 10	\$ 10	\$ 10
Total	\$ 10	\$ 10	\$ 10

6522 ALAN & ESTHER FLEDER FOUNDATION

51-0217379

FYE: 9/30/2019

Federal Statements

Statement 6 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors

<u>Name</u>	<u>Address</u>	<u>City, State, Zip</u>
LAWRENCE FLEDER	6105 OCEAN FRONT AVE	VIRGINIA BEACH VA 23451
GAIL FLEDER	7171 WOODMONT AVE, APT #705	BETHESDA MD 20815
CHERYL SLOANE	4159 BRIARCLIFF CIRCLE	BOCA RATON FL 33496

ALAN & ESTHER FLEDER FOUNDATION
51-0217379
9/30/2019
Form 990-PF, Part XV
Grants and Contributions Paid During the Year

ORGANIZATION NAME	ADDRESS	PURPOSE	AMOUNT
Achievable Dream	Newport News, VA	To promote and motivate all children to excel in academics	1,000 00
Aid for Cancer Research	Newton Centre, MA	Cancer Research	250 00
Alzheimers Association	Chicago, IL	Alzheimers Research	875 00
Alzheimers Foundation of America	New York, NY	To provide care and support of Alzheimer's Disease	1,000 00
American Cancer Society	Sliver Springs, MD	Cancer Research	1,750 00
American Friends of Magen David Adom	Palm Beach Gardens, FL	To provide Jewish humanitarian assistance	4,000 00
American Jewish Joint Distribution Committee	New York, NY	To provide Jewish humanitarian assistance	500 00
American Red Cross	Washington, DC	Disaster Relief	600 00
Americares	Stamford, CT	To provide medicine & supplies in disaster areas	1,000 00
Anti-Defamation League	Washington, DC	To provide education to the public	2,000 00
Beth Shalom Village	Virginia Beach, VA	To provide support for assisted living	13,050 00
Big Brothers Big Sisters of Israel	Tel Aviv, Israel	Mentoring and empowering Jewish youth	500 00
Birthright Israel Foundation	Har Hotzvim, Jerusalem	To strengthen Jewish identity & communities	1,800 00
Boston Rescue Mission	Boston, MA	To help support the community	150 00
Blue Card, Inc	New York, NY	To provide Jewish humanitarian assistance	1,375 00
Central Synagogue	New York, NY	To support Judaism	1,750 00
Chai Lifeline	New York, NY	To support and help families and children with cancer	800 00
Children's Hospital of Kings Daughters	Norfolk, VA	To help support children in need of services	250 00
Chrysler Museum of Art	Norfolk, VA	To support the arts	250 00
Combined Jewish Philanthropies (CJP)	Boston, MA	To help support the Jewish community	750 00
Feed the Children	Oklahoma City, OK	To provide food & essentials to hungry children	150 00
Foodbank of Southeastern Virginia	Norfolk, VA	To provide food & essentials to hungry people	300 00
For Kids Inc	Norfolk, VA	To provide support for homeless families/community	750 00
Friends of the Israeli Defence Forces	New York, NY	To benefit the soldiers of IDF	4,860 00
General Douglas MacArthur Foundation	Norfolk, VA	To help support memorial, research and study	500 00
Gift of Life Marrow Registry	Boca Raton, FL	Blood cancer research	2,500 00
Global Empowerment Mission	Miami, FL	Disaster Relief	200 00
Goldring/Woldenberg Institute	Jackson, MS	To provide education/rabbinic services to community	100 00
Greater Boston Food Bank	Boston, MA	To support the community	150 00
Hadassah Greater Washington Area Chapter	Washington, DC	To provide support for continuing work in Israel & America	1,000 00
Hadassah, The Women's Zionist Organization	Atlanta, GA	To provide support for continuing work in Israel & America	11,000 00
Hebrew Academy of Tidewater	Virginia Beach, VA	To help support school and programs	800 00
Hebrew Home of Greater Washington	Rockville, MD	Guardian Campaign - to provide support for the residents	5,000 00
Hope House Foundation	Norfolk, VA	To support adults with intellectual disabilities	250 00
INADcure Foundation	Fairfield, NJ	To support medical research for INAD	180 00
Israel Cancer Research Fund	New York, NY	Cancer Research	100 00
Ithaca College	Ithaca, NY	To support education	2,500 00
Jewish Adoption & Foster Care Options	Sunrise, FL	To provide programs and services for at risk children	5,000 00
Jewish Association for Residential Care	Boca Raton, FL	To provide homes for people with developmental & intellectual challenges	1,500 00
Jewish Big Sisters of Greater Boston	Boston, MA	To connect children in need to adult mentors	350 00
Jewish Colorado	Denver, CO	To help support the community	1,500 00
Jewish Community Center of Greater Boston	Boston, MA	To help support the community	806 00
Jewish Community Center of Manhattan	New York, NY	To help support the community	360 00
Jewish Community Center of Tidewater	Virginia Beach, VA	To help support the community	5,000 00
Jewish Community Center Camp Fund	Virginia Beach, VA	Day camp scholarships	1,000 00
Jewish Community Housing for the Elderly	Brighton, MA	Provides safe and affordable independent housing for older adults	200 00
Jewish Community Relations Council	Rockville, MD	To help support the community	1,000 00
Jewish Council for the Aging	Rockville, MD	To help local seniors	1,500 00
Jewish Family Services	Virginia Beach, VA	To help support the community	5,350 00
Jewish Federation of Greater Houston	Houston, TX	To help support the community	500 00
Jewish Federation of Greater Washington	Rockville, MD	To help support the community	7,000 00
Jewish Foundation for Group Homes	Rockville, MD	To provide support for assisted living	1,000 00
Jewish Social Service Agency	Rockville, MD	To help support the community	1,500 00
Jimmy Fund - Dana Farber Cancer Institute	Boston, MA	Cancer Research	275 00
John F Kennedy Center for the Performing Arts	Washington, DC	To promote the arts	700 00
Joey Fund - Cystic Fibrosis Foundation	Natick, MA	Cystic Fibrosis Research	150 00
Joy Fund	Norfolk, VA	To benefit under privileged children	50 00
MADD	Norfolk, VA	Eliminate drunk driving	200 00
Make a Wish Foundation	Phoenix, AZ	To benefit sick children	100 00
Malaria No More	New York, NY	Medical research/disease control	240 00
Mandel JCC of the Palm Beaches	Palm Beach Gardens, FL	To build community and enhance connection to Jewish life	1,000 00
Mercy Ships	Lindale, TX	To provide medical care in needy areas	1,000 00
MorseLife Foundation	West Palm Beach, FL	To help seniors in need	1,800 00
Multiple Sclerosis Society	Norfolk, VA	Multiple Sclerosis Research	250 00
Music Center at Strathmore	North Bethesda, MD	To promote the arts	250 00
Muscular Dystrophy Association	Norfolk, VA	Muscular Dystrophy Research	275 00
Myra H Kraft Giving Back Fund	Boston, MA	To support education	1,000 00
National Gallery of Art	Washington, DC	To support the arts	700 00
National Multiple Sclerosis Society	Virginia Beach, VA	Multiple Sclerosis Research	200 00
National Parkinson Foundation	Miami, FL	Parkinson research	500 00
Nauticus	Norfolk, VA	To support education	1,000 00
Norfolk Academy	Norfolk, VA	To support education	5,050 00
Not My Daughter-Find a Cure-Breast Cancer	Norfolk, VA	Breast Cancer Research	100 00
Operation Smile	Norfolk, VA	To help support repair of childhood facial deformities	550 00
Park Avenue Synagogue	New York, NY	To support Judaism	180 00
Partners for Hearing	New York, NY	To prevent and cure hearing loss	50 00
Project Bread - The Walk for Hunger	East Boston, MA	To help support the community to feed the hungry	150 00

ALAN & ESTHER FLEDER FOUNDATION
51-0217379
9/30/2019
Form 990-PF, Part XV
Grants and Contributions Paid During the Year

ORGANIZATION NAME	ADDRESS	PURPOSE	AMOUNT
Save the Children	Westport, CT	To help support improving childrens lives worldwide	500 00
Scope	Norfolk, VA	To promote the arts	360 00
So Others Might Eat	Washington, DC	To help support the homeless and elderly	200 00
Southern Christian Leadership Conference	Atlanta, GA	To promote spiritual principles within local communities	100 00
Special Olympics	Washington, DC	To support the community with intellectual disabilities through sports	300 00
St Jude Children's Research Hospital	Memphis, TN	To support medical research	350 00
St Mary's Home for Disabled Children	Norfolk, VA	To provide care to disabled children	250 00
Strelitz Diabetes Institute	Norfolk, VA	To support diabetes research	200 00
Susan G Komen for the Cure	Dallas TX	Breast Cancer Research	800 00
SPCA	Norfolk, VA	To support prevention of cruelty to animals	125 00
SPCA	Virginia Beach, VA	To support prevention of cruelty to animals	125 00
Syracuse University	Syracuse, NY	To support education	250 00
Temple Israel	Norfolk, VA	To provide funds for the general purposes	3,750 00
Temple Israel Sisterhood	Norfolk, VA	To provide funds to support the sisterhood	125 00
Temple Israel Rabbi's Discretionary Fund	Norfolk, VA	To support the community	250 00
Temple Israel Torah Fund	Norfolk, VA	To support Judaism	25 00
Temple Ohabei Shalom	Brookline, MA	To provide funds for the general purposes	750 00
The Doe Fund	New York, NY	To help community with homelessness	500 00
The Innocence Project	New York, NY	Dedicated to exonerating wrongfully convicted individuals	500 00
The Pap Corporation	Boca Raton, FL	Cancer Research	300 00
Tikkun Olam Women's Foundation	Rockville, MD	Social change for Jewish women	1,000 00
Toys for Tots	Triangle, VA	To provide toys, books & gifts to less fortunate children	69 00
Tulane Hillel	New Orleans, LA	To help support the Jewish community	180 00
Union Mission Ministries	Norfolk, VA	To provide support to the needy	500 00
Union Mission - Women's Shelter	Norfolk, VA	To provide support for needy women	250 00
U S Holocaust Memorial Museum	Washington, DC	To provide educational programs to the public	6,000 00
U S Fund for Unicef	New York, NY	To help support the community for children	720 00
UJA Federation of New York	New York, NY	To provide educational programs to the public	2,650 00
United Jewish Federation of Tidewater	Virginia Beach, VA	Children's education	3,000 00
United Jewish Federation of Tidewater	Virginia Beach, VA	To provide educational programs to the public	4,000 00
United Jewish Federation of Tidewater-Holocaust Commission	Virginia Beach, VA	To provide educational programs to the public	1,000 00
United Way of South Hampton Roads	Norfolk, VA	To help support the community	1,000 00
Uweza Foundation	New York, NY	To empower youth in Kenya	1,700 00
V Foundation for Cancer Research	Cary, NC	Cancer Research	150 00
Virginia Beach Volunteer Rescue Squad	Virginia Beach, VA	To provide community services	175 00
Virginia Arts Festival	Norfolk, VA	To promote the arts	500 00
Virginia Opera Association	Norfolk, VA	To promote the arts	250 00
Virginia Stage Company	Norfolk, VA	To promote the arts	750 00
Virginia Symphony	Norfolk, VA	To promote the arts	250 00
White Rose Holocaust Committee	Virginia Beach, VA	To provide Holocaust education	500 00
Wounded Warrior Project	Jacksonville, FL	To help injured soldiers and their families	200 00
Young Audiences of Virginia	Norfolk, VA	To promote the arts	250 00
			148,180 00