

For calendar year 2019, or tax year beginning 01-01-2019, and ending 12-31-2019

Name of foundation THE MELVIN AND BREN SIMON CHARITABLE FOUNDATION NUMBER ONE		A Employer identification number 35-2049367	
Number and street (or P.O. box number if mail is not delivered to street address) 329 MAIN STREET		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code CARBONDALE, CO 816232027		B Telephone number (see instructions) (970) 963-5898	
G Check all that apply: <div><input type="checkbox"/> Initial return</div> <div><input type="checkbox"/> Initial return of a former public charity</div> <div><input type="checkbox"/> Final return</div> <div><input type="checkbox"/> Amended return</div> <div><input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Name change</div>		D 1. Foreign organizations, check here..... 2. Foreign organizations meeting the 85% test, check here and attach computation ...	
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	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ 15,669,691		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here	
J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	384,015			
	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 . . .	330,259	330,259		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-283,495			
	b Gross sales price for all assets on line 6a 8,884,241				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	131,617	129,434		
	12 Total. Add lines 1 through 11	562,396	459,693		
	13 Compensation of officers, directors, trustees, etc.	0	0		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)	98,005	98,005		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	25,884	5,884		0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	123,889	103,889		0
	25 Contributions, gifts, grants paid	250,000			250,000
	26 Total expenses and disbursements. Add lines 24 and 25	373,889	103,889		250,000
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	188,507			
	b Net investment income (if negative, enter -0-)		355,804		
c Adjusted net income (if negative, enter -0-)					

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		12	12
	2 Savings and temporary cash investments	595,244	374,839	374,839
	3 Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	8,071,172	8,093,160	9,257,676
	c Investments—corporate bonds (attach schedule)	3,658,906	5,072,788	5,137,771
	11 Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	754,861	899,393	899,393
	14 Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)				
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	13,080,183	14,440,192	15,669,691	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	13,080,183	14,440,192	
29 Total net assets or fund balances (see instructions)	13,080,183	14,440,192		
30 Total liabilities and net assets/fund balances (see instructions) .	13,080,183	14,440,192		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	13,080,183
2 Enter amount from Part I, line 27a	2	188,507
3 Other increases not included in line 2 (itemize) ▶ _____	3	1,171,502
4 Add lines 1, 2, and 3	4	14,440,192
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 29 .	6	14,440,192

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.)
1 a PUBLICLY TRADED SECURITIES - SHORT TERM	P		
b PUBLICLY TRADED SECURITIES - LONG TERM TRANSACTIONS	P		
c CAPITAL GAIN DISTRUBUTIONS	P		
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 3,035,861		3,068,234	-32,373
b 5,842,558		6,099,502	-256,944
c 5,822			5,822
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(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			-32,373
b			-256,944
c			5,822
d			
e			

2 Capital gain net income or (net capital loss) <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> $\left\{ \begin{array}{l} \text{If gain, also enter in Part I, line 7} \\ \text{If (loss), enter -0- in Part I, line 7} \end{array} \right\}$ </div>	2	-283,495
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

☐ Yes ☒ No

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

1 Enter the appropriate amount in each column for each year; see 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))
2018	1,662,803	12,911,493	0.128785
2017	215,000	14,943,156	0.014388
2016	1,853,723	19,455,475	0.095280
2015	2,080,000	20,004,210	0.103978
2014	2,749,288	21,887,720	0.125609

2 Total of line 1, column (d)	2	0.468040
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	0.093608
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	14,229,575
5 Multiply line 4 by line 3	5	1,332,002
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3,558
7 Add lines 5 and 6	7	1,335,560
8 Enter qualifying distributions from Part XII, line 4	8	250,000

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	7,116
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	7,116
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	7,116
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	18,324
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d.	7	18,324
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached.	8	0
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	11,208
11	Enter the amount of line 10 to be: Credited to 2020 estimated tax 7,850 Refunded	11	3,358

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?		No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition). <i>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.</i>		No
c Did the foundation file Form 1120-POL for this year?		No
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? <i>If "Yes," attach a detailed description of the activities.</i>		No
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? <i>If "Yes," attach a conformed copy of the changes</i>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
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? <i>If "Yes," attach the statement required by General Instruction T.</i>		No
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?	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) IN		
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? <i>If "No," attach explanation.</i>	Yes	
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 2019 or the taxable year beginning in 2019? See the instructions for Part XIV. <i>If "Yes," complete Part XIV</i>		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>		No

Part VII-A Statements Regarding Activities (continued)

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	13	Yes	
14	The books are in care of ▶ <u>MBS ASSOCIATES LLC</u> Telephone no. ▶ <u>(970) 963-5898</u>			

Located at ▶ 329 MAIN STREET CARBONDALE CO ZIP+4 ▶ 816232027

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16	At any time during calendar year 2019, 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 ▶	16	Yes No

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 <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here. ▶ <input type="checkbox"/>	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 2019?	1c	No
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 2019, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 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 2019 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 2019.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
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 2019?	4b	No

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:		Yes	No
(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 checked="" type="checkbox"/> Yes <input 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		5b	No
	Organizations relying on a current notice regarding disaster assistance check here.	<input 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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?	<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?		6b	No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<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?		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 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, 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
BREN SIMON 329 MAIN STREET CARBONDALE, CO 816232027	TRUSTEE 0.25	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. ▶		0

Part IX-A Summary of Direct Charitable Activities	
List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
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	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	13,068,961
b	Average of monthly cash balances.	1b	477,915
c	Fair market value of all other assets (see instructions).	1c	899,393
d	Total (add lines 1a, b, and c).	1d	14,446,269
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	14,446,269
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	216,694
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	14,229,575
6	Minimum investment return. Enter 5% of line 5.	6	711,479

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	711,479
2a	Tax on investment income for 2019 from Part VI, line 5.	2a	7,116
b	Income tax for 2019. (This does not include the tax from Part VI.).	2b	
c	Add lines 2a and 2b.	2c	7,116
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	704,363
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	704,363
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	704,363

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	250,000
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	250,000
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	250,000

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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				704,363
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only.			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2019:				
a From 2014.	1,660,016			
b From 2015.	1,083,429			
c From 2016.	899,256			
d From 2017.				
e From 2018.	1,027,106			
f Total of lines 3a through e.	4,669,807			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 250,000				
a Applied to 2018, 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 2019 distributable amount.				250,000
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2019. (If an amount appears in column (d), the same amount must be shown in column (a).)	454,363			454,363
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	4,215,444			
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 2018. Subtract line 4a from line 2a. Taxable amount—see instructions.			0	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020.				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 2014 not applied on line 5 or line 7 (see instructions).	1,205,653			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a.	3,009,791			
10 Analysis of line 9:				
a Excess from 2015.	1,083,429			
b Excess from 2016.	899,256			
c Excess from 2017.				
d Excess from 2018.	1,027,106			
e Excess from 2019.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling. ▶

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

	Tax year	Prior 3 years			(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

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

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

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

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

c Any submission deadlines:

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> GLEANERS FOOD BANK OF INDIANA 3737 WALDEMERE AVENUE INDIANAPOLIS, IN 46241	NONE	PC	GENERAL SUPPORT	100,000
SUMMIT 54 1550 LARIMER STREET SUITE 770 DENVER, CO 80202	NONE	PC	GENERAL SUPPORT	100,000
SAN MIGUEL COMMUNITY FOUNDATION 220 N ZAPATA HWY 11 LAREDO, TX 78043	NONE	PC	GENERAL SUPPORT	50,000
Total			▶ 3a	250,000
b <i>Approved for future payment</i>				
Total			▶ 3b	0

Enter gross amounts unless otherwise indicated.

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

Form **990-PF** (2019)

Part XVII

- | | | | | |
|---|--|----|--|----|
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees. | 1c | | No |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | | |

[illegible]

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

b If "Yes," complete the following schedule.

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

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

<p>Sign Here</p> <p>*****</p> <hr/> <p>Signature of officer or trustee</p>	<p>2020-11-13</p> <hr/> <p>Date</p>	<p>*****</p> <hr/> <p>Title</p>
---	-------------------------------------	---------------------------------

May the IRS discuss this return with the preparer shown below

(see instr.) ☒ **Yes** ☐ **No**

May the IRS discuss this return with the preparer shown below

(see instr.) ☒ **Yes** ☐ **No**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P01289771
	JODE BEAUVAIS				
	Firm's name ▶ MOSS ADAMS LLP				Firm's EIN ▶ 91-0189318
	Firm's address ▶ 1999 BROADWAY STE 4000 DENVER, CO 80202				Phone no. (303) 298-9600

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2019 Expenditure Responsibility Statement

Name: THE MELVIN AND BREN SIMON CHARITABLE
FOUNDATION NUMBER ONE

EIN: 35-2049367

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
PACIFIC OPERA VICTORIA	925 BALMORAL ROAD VICTORIA, BC V8T 1A7 CA	2018-04-25	392,742	THE PURPOSE OF THE GRANT IS TO SUPPORT THE ANNIVERSARY CAMPAIGN AND GENERAL OPERATIONS.		NO	RECEIVED DECEMBER 2019		NO DIVERSIONS OF GRANT USE.

TY 2019 Investments Corporate Bonds Schedule

Name: THE MELVIN AND BREN SIMON CHARITABLE
FOUNDATION NUMBER ONE

EIN: 35-2049367

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
INTERCONTINENTALEXCHANGE	59,461	60,412
FORD MOTOR CREDIT CO LLC	35,114	35,196
TELEFONICA EMISIONES SAU	78,266	77,843
ELECTRONIC ARTS INC	65,934	66,216
SUMITOMO MITSUI FINL GRP	64,743	65,701
NBC UNIVERSAL MEDIA LLC	81,991	82,509
HSBC HOLDINGS PLC	62,165	62,230
TORONTO-DOMINION BANK	63,187	65,391
GENERAL DYNAMICS CORP	59,570	61,010
DEUTSCHE BANK AG	75,247	75,596
AERCAP IRELAND CAP LTD/A	71,724	72,251
BARCLAYS PLC	80,134	81,086
BANK OF NOVA SCOTIA	73,447	76,324
VERIZON COMMUNICATIONS	84,206	86,946
B B & T CORPORATION	63,361	66,152
B P CAP MARKETS AMERICA	59,510	61,933
CONSTELLATION BRANDS INC	76,031	75,946
AMGEN INC	84,483	86,273
US BANCORP	64,960	66,518
WELLS FARGO & COMPANY	62,517	65,971

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
MCCORMICK & CO	65,523	66,035
JOHN DEERE	77,040	80,678
BIOGEN INC	78,357	78,063
JPMORGAN CHASE & CO	75,947	77,599
MARRIOTT INTERNATIONAL	64,865	65,125
RABOBANK NEDERLAND	81,869	83,649
INTEL CORP	63,345	66,612
BANK OF AMERICA CORP	63,816	67,202
CITIGROUP INC	75,258	76,469
ANHEUSER-BUSCH INBEV FIN	76,305	77,704
ORACLE CORP	62,760	66,381
BANCO SANTANDER SA	69,651	71,453
DISCOVERY COMMUNICATIONS	84,843	86,632
GLAXOSMITHKLINE CAPITAL	80,297	83,439
CREDIT SUISSE GRP FDG GUERNS	66,347	68,056
UNITEDHEALTH GROUP INC	56,740	57,625
SHIRE ACQ INV IRELAND DA	81,617	81,522
FISERV INC	84,827	84,508
LLOYDS BANKING GROUP PLC	86,114	86,281
ABBVIE INC	82,407	84,210

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
DOW DUPONT INC	82,560	85,596
BOSTON PROPERTIES LP	74,337	74,050
GOLDMAN SACHS GROUP INC	89,279	89,229
KIMCO RLTY CORP	75,960	75,953
AT&T INC	74,669	74,463
EBAY INC	83,465	83,707
C V S HEALTH CORP	80,126	80,682
REPUBLIC SERVICES INC	60,755	60,687
MORGAN STANLEY	85,170	84,984
ISHARES BARCLAYS AGGREGATE BOND FUND	290,949	302,275
ISHARES BARCLAYS CREDIT BOND FUND	232,987	233,200
VANGUARD TOTAL BOND MARKET ETF	196,078	200,174
BNY MELLON FLOATING RATE INCOME FUND -CLASS Y	342,017	327,472
S P D R BLOOMBERG BARCLAYS HIGH YIELD BOND ETF	360,269	363,673
ISHARES LEHMAN 1-3 YEAR TREASURY BOND FUND	100,188	100,879

TY 2019 Investments Corporate Stock Schedule

Name: THE MELVIN AND BREN SIMON CHARITABLE
 FOUNDATION NUMBER ONE
EIN: 35-2049367

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ATLASSIAN CORPORATION PLC (TEAM)	8,553	15,404
ACCENTURE PLC (ACN)	9,009	10,950
EATON CORP PLC (ETN)	22,371	26,522
INGERSOLL-RAND PLC (IR)	36,519	51,839
MARVELL TECHNOLOGY GROUP LTD (MRVL)	15,047	20,451
MEDTRONIC, PLC (MDT)	25,512	31,312
NXP SEMICONDUCTORS N V (NXPI)	10,625	12,344
AT&T INC (T)	41,570	43,770
ABBOTT LABORATORIES (ABT)	17,274	23,452
ABBVIE INC. (ABBV)	20,389	24,791
ADOBE SYSTEMS INC (ADBE)	16,049	28,034
ADVANCED MICRO DEVICES INC (AMD)	13,802	27,057
ALIGN TECHNOLOGY INC (ALGN)	14,003	15,626
ALPHABET, INC. (GOOGL)	76,276	88,400
AMAZON.COM INC (AMZN)	62,986	85,001
AMERICAN INTERNATIONAL GROUP INC (AIG)	37,246	39,524
AMERICAN TOWER CORPORATION (AMT)	10,935	17,926
AMGEN INC (AMGN)	20,777	24,589
APPLE INC (AAPL)	92,999	132,730
BANK OF AMERICA CORPORATION (BAC)	38,344	44,729
BOSTON SCIENTIFIC CORPORATION (BSX)	24,025	29,393
BRISTOL-MYERS SQUIBB COMPANY (BMY)	25,797	30,811
CME GROUP INC (CME)	37,877	41,549
C S X CORP (CSX)	33,085	38,351
CVS HEALTH CORPORATION (CVS)	36,195	40,860
CELANESE CORP (CE)	31,835	35,828
CHEVRON CORPORATION (CVX)	48,779	50,132
CISCO SYSTEMS INC (CSCO)	22,356	23,021
COCA - COLA CO (KO)	37,287	38,192
COMCAST CORP CL A (CMCSA)	33,578	39,574

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CONSTELLATION BRANDS INC-A (STZ)	25,710	22,391
COSTCO WHSL CORP NEW (COST)	19,858	30,274
DEERE & CO (DE)	33,773	35,172
THE WALT DISNEY COMPANY (DIS)	38,349	48,017
DOLLAR TREE INC (DLTR)	31,043	28,685
DOW INC. (DOW)	15,117	13,135
DUPONT DE NEMOURS INC (DD)	16,157	10,657
EXACT SCIENCES CORP (EXAS)	6,584	10,728
EXELON CORP (EXC)	43,697	46,502
EXXON MOBIL CORP (XOM)	34,242	31,401
FACEBOOK INC. (FB)	58,757	75,737
HOME DEPOT INC (HD)	25,167	27,953
HONEYWELL INTL INC (HON)	38,824	44,781
ILLINOIS TOOL WKS INC (ITW)	36,958	40,237
INTUIT (INTU)	8,216	8,120
JP MORGAN CHASE & CO (JPM)	60,461	75,973
JOHNSON & JOHNSON (JNJ)	25,550	26,694
K L A - TENCOR CORP (KLAC)	28,046	29,220
M G M MIRAGE (MGM)	38,328	40,589
MERCK & CO INC (MRK)	27,311	40,018
MICROSOFT CORPORATION (MSFT)	105,459	144,769
MICRON TECHNOLOGY INC (MU)	31,957	43,024
MONDELEZ INTERNATIONAL (MDLZ)	24,381	31,946
NETFLIX COM INC (NFLX)	9,819	9,060
NEXTERA ENERGY INC (NEE)	23,430	34,629
NIKE INC CLASS B STOCK (NKE)	39,439	54,707
PAYPAL HOLDINGS, INC. (PYPL)	46,135	46,189
PFIZER INC (PFE)	12,345	13,321
PHILIP MORRIS INTERNATIONAL INC (PM)	54,636	50,288
PIONEER NATURAL RESOURCES COMPANY (PXD)	23,229	20,132

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
THE PROCTER & GAMBLE COMPANY (PG)	28,264	36,596
S & P GLOBAL INC. (SPGI)	34,885	41,777
SALESFORCE.COM INC (CRM)	17,918	25,209
SCHWAB CHARLES CORP NEW (SCHW)	23,542	21,878
SQUARE, INC. (SQ)	26,438	23,147
SYNCHRONY FINANCIAL (SYF)	36,096	37,811
T -MOBILE US, INC. (TMUS)	10,068	11,763
TEXAS INSTRUMENTS INC (TXN)	10,572	13,214
THERMO FISHER SCIENTIFIC INC. (TMO)	23,915	29,563
TRUIST FINL CORP (TFC)	32,715	33,550
UNITED TECHNOLOGIES CORP (UTX)	23,111	25,010
UNITEDHEALTH GROUP INC (UNH)	47,621	57,032
VALERO ENERGY CORP NEW (VLO)	19,893	20,135
VERTEX PHARMACEUTICALS INC (VRTX)	18,742	23,428
VISA INC-CLASS A SHRS (V)	47,534	70,087
VOYA FINANCIAL INC (VOYA)	28,164	32,319
YUM! BRANDS INC (YUM)	18,920	23,369
ISHARES DJ SELECT DIVIDEND INDEX (DVY) FUND	520,701	547,953
SPDR S&P 500 ETF TRUST (SPY)	403,353	445,454
VANGUARD TOTAL STOCK MARKET (VTI) VIPERS	548,919	855,569
ISHARES TR (IJH) S & P MIDCAP 400 INDEX FD	1,136,995	1,200,342
PARNASSUS MID CAP FUND (PFPMX)	50,008	49,952
VANGUARD SMALL-CAP VIPERS (VB)	570,454	605,745
TAIWAN SEMICONDUCTOR MFG CO LTD (TSM) SPONSORED ADR	26,922	35,441
BNY MELLON INTERNATIONAL STOCK FUND (DISYX) - CLASS Y	217,267	240,768
ISHARES MSCI EAFE INDEX FD (EFA)	212,608	223,736
ISHARES MSCI EAFE SMALL CAP INDEX (SCZ) FUND	304,073	320,929
ISHARES DOW JONES EPAC SELECT (IDV) DIVIDEND INDEX FUND	395,411	430,032
VANGUARD TOTAL INTERNATIONAL STOCK (VXUS) INDEX FUND ETF	479,405	598,612
G Q G PARTNERS EMERGING MARKETS (GQGIX) EQUITY FUND	23,220	24,174

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VANGUARD EMERGING MARKETS ETF (VWO)	644,295	659,668
EQUINIX, INC. (EQIX)	17,589	22,764
VANGUARD REAL ESTATE ETF (VNQ)	189,464	204,138

TY 2019 Investments - Other Schedule

Name: THE MELVIN AND BREN SIMON CHARITABLE
FOUNDATION NUMBER ONE

EIN: 35-2049367

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
PORTFOLIO ADVISORS (OFFSHORE) PRIVATE EQUITY FUND III, LP	FMV	75,431	75,431
KINGSTOWN PARTNERS OFFSHORE LIMITED - CLASS A	FMV	823,962	823,962

TY 2019 Other Income Schedule

Name: THE MELVIN AND BREN SIMON CHARITABLE
FOUNDATION NUMBER ONE

EIN: 35-2049367

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
NONDIVIDEND DISTRIBUTION	2,183		2,183
KINGSTOWN INVESTMENT INCOME	129,434	129,434	129,434

TY 2019 Other Increases Schedule

Name: THE MELVIN AND BREN SIMON CHARITABLE
FOUNDATION NUMBER ONE

EIN: 35-2049367

Description	Amount
CUMULATIVE PRIOR YEAR DIFFERENCE	1,171,502

TY 2019 Other Professional Fees Schedule

Name: THE MELVIN AND BREN SIMON CHARITABLE
FOUNDATION NUMBER ONE

EIN: 35-2049367

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BNY MANAGEMENT FEES	98,005	98,005		0

TY 2019 Taxes Schedule

Name: THE MELVIN AND BREN SIMON CHARITABLE
FOUNDATION NUMBER ONE

EIN: 35-2049367

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	5,884	5,884		0
FEDERAL TAXES	20,000	0		0