

Form 990-PF

Department of the Treasury  
Internal Revenue Service

## Return of Private Foundation

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

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

2019

Open to Public  
Inspection

For calendar year 2019, or tax year beginning 06-01-2019, and ending 05-31-2020

Name of foundation THE LAZARUS CHARITABLE TRUST CO JOAN LAZARUS		A Employer identification number 13-3360876							
Number and street (or P O box number if mail is not delivered to street address) 3 EAST 77TH STREET		B Telephone number (see instructions) (973) 617-4393							
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10075		C If exemption application is pending, check here ► <input type="checkbox"/>							
<b>G</b> Check all that apply <table border="0"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<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	<b>D</b> 1. Foreign organizations, check here ► <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/>	
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<b>H</b> Check type of organization <table border="0"> <tr> <td><input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation</td> <td><input type="checkbox"/> Other taxable private foundation</td> </tr> <tr> <td><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust</td> <td><input type="checkbox"/> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 3,502,764</td> </tr> </table>		<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation	<input type="checkbox"/> Other taxable private foundation	<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust	<input type="checkbox"/> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 3,502,764	<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/>			
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<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual								
<input type="checkbox"/> Other (specify) _____									
		(a) Revenue and expenses per books	(b) Net investment income						
		(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)						

<b>Part I</b> Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>1</b>	Contributions, gifts, grants, etc., received (attach schedule)				
<b>2</b>	Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
<b>3</b>	Interest on savings and temporary cash investments	49,919	49,919	49,919	
<b>4</b>	Dividends and interest from securities	60,515	60,515	60,515	
<b>5a</b>	Gross rents				
<b>b</b>	Net rental income or (loss)				
<b>6a</b>	Net gain or (loss) from sale of assets not on line 10	-85,135			
<b>b</b>	Gross sales price for all assets on line 6a				
<b>7</b>	Capital gain net income (from Part IV, line 2)				
<b>8</b>	Net short-term capital gain				
<b>9</b>	Income modifications				
<b>10a</b>	Gross sales less returns and allowances				
<b>b</b>	Less Cost of goods sold				
<b>c</b>	Gross profit or (loss) (attach schedule)				
<b>11</b>	Other income (attach schedule)				
<b>12</b>	<b>Total.</b> Add lines 1 through 11	25,299	110,434	110,434	
<b>13</b>	Compensation of officers, directors, trustees, etc				
<b>14</b>	Other employee salaries and wages				
<b>15</b>	Pension plans, employee benefits				
<b>16a</b>	Legal fees (attach schedule)				
<b>b</b>	Accounting fees (attach schedule)	3,500			
<b>c</b>	Other professional fees (attach schedule)				
<b>17</b>	Interest				
<b>18</b>	Taxes (attach schedule) (see instructions)	1,283	805		
<b>19</b>	Depreciation (attach schedule) and depletion				
<b>20</b>	Occupancy				
<b>21</b>	Travel, conferences, and meetings				
<b>22</b>	Printing and publications				
<b>23</b>	Other expenses (attach schedule)	22,056	21,806		
<b>24</b>	<b>Total operating and administrative expenses.</b>				
	Add lines 13 through 23	26,839	22,611	0	
<b>25</b>	Contributions, gifts, grants paid	407,580			407,580
<b>26</b>	<b>Total expenses and disbursements.</b> Add lines 24 and 25	434,419	22,611		407,580
<b>27</b>	Subtract line 26 from line 12				
<b>a</b>	<b>Excess of revenue over expenses and disbursements</b>	-409,120			
<b>b</b>	<b>Net investment income</b> (if negative, enter -0-)		87,823		
<b>c</b>	<b>Adjusted net income</b> (if negative, enter -0-)			110,434	

	<b>Part II Balance Sheets</b>	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
	<b>1</b> Cash—non-interest-bearing				
	<b>2</b> Savings and temporary cash investments		199,682	373,333	373,333
	<b>3</b> Accounts receivable ►				
	Less allowance for doubtful accounts ►				
	<b>4</b> Pledges receivable ►				
	Less allowance for doubtful accounts ►				
	<b>5</b> Grants receivable				
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	<b>7</b> Other notes and loans receivable (attach schedule) ►				
	Less allowance for doubtful accounts ►				
	<b>8</b> Inventories for sale or use				
	<b>9</b> Prepaid expenses and deferred charges				
	<b>10a</b> Investments—U S and state government obligations (attach schedule)				
	<b>b</b> Investments—corporate stock (attach schedule)				
	<b>c</b> Investments—corporate bonds (attach schedule)				
	<b>11</b> Investments—land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach schedule) ►				
	<b>12</b> Investments—mortgage loans				
	<b>13</b> Investments—other (attach schedule)		3,195,818	2,613,047	3,129,431
	<b>14</b> Land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach schedule) ►				
	<b>15</b> Other assets (describe ►)				
	<b>16</b> <b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)		3,395,500	2,986,380	3,502,764
	<b>17</b> Accounts payable and accrued expenses				
	<b>18</b> Grants payable				
	<b>19</b> Deferred revenue				
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons				
	<b>21</b> Mortgages and other notes payable (attach schedule)				
	<b>22</b> Other liabilities (describe ►)				
	<b>23</b> <b>Total liabilities</b> (add lines 17 through 22)		0		
	<b>Foundations that follow FASB ASC 958, check here ►</b> <input type="checkbox"/>				
	<b>and complete lines 24, 25, 29 and 30.</b>				
	<b>24</b> Net assets without donor restrictions				
	<b>25</b> Net assets with donor restrictions				
	<b>Foundations that do not follow FASB ASC 958, check here ►</b> <input checked="" type="checkbox"/>				
	<b>and complete lines 26 through 30.</b>				
	<b>26</b> Capital stock, trust principal, or current funds		1,703,425	1,703,425	
	<b>27</b> Paid-in or capital surplus, or land, bldg , and equipment fund				
	<b>28</b> Retained earnings, accumulated income, endowment, or other funds		1,692,075	1,282,955	
	<b>29</b> <b>Total net assets or fund balances</b> (see instructions)		3,395,500	2,986,380	
	<b>30</b> <b>Total liabilities and net assets/fund balances</b> (see instructions)		3,395,500	2,986,380	

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> 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)	<b>1</b>	3,395,500
<b>2</b> Enter amount from Part I, line 27a	<b>2</b>	-409,120
<b>3</b> Other increases not included in line 2 (itemize) ►	<b>3</b>	
<b>4</b> Add lines 1, 2, and 3	<b>4</b>	2,986,380
<b>5</b> Decreases not included in line 2 (itemize) ►	<b>5</b>	
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	<b>6</b>	2,986,380

**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 details avail		P	2020-05-01	2020-05-01
b details avail		P	2000-01-01	2020-05-01
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			54,922	-54,922
b			30,213	-30,213
c				
d				
e				
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))
a				-54,922
b				-30,213
c				
d				
e				
2 Capital gain net income or (net capital loss)		If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	-85,135
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	-54,922

**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

 Yes  No

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

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	481,957	3,959,575	0 12172
2017	349,155	4,342,372	0 08041
2016	479,258	3,919,397	0 12228
2015	351,426	3,591,250	0 09786
2014	214,502	3,841,326	0 05584
<b>2 Total</b> of line 1, column (d)			2 0 478102
<b>3 Average</b> 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 095620
<b>4 Enter</b> the net value of noncharitable-use assets for 2019 from Part X, line 5			4 3,740,713
<b>5 Multiply</b> line 4 by line 3			5 357,687
<b>6 Enter</b> 1% of net investment income (1% of Part I, line 27b)			6 878
<b>7 Add</b> lines 5 and 6			7 358,565
<b>8 Enter</b> qualifying distributions from Part XIII, line 4			8 407,580

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	1	878
	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 checked="" type="checkbox"/> and enter 1% of Part I, line 2b	1	878
c	All other domestic foundations enter 2% of line 2b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2.	3	878
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	5	878
6	Credits/Payments		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	2,068
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	2,068
8	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9	
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10	1,190
11	Enter the amount of line 10 to be <b>Credited to 2020 estimated tax</b> ►	1,190	Refunded ►
			11

**Part VII-A Statements Regarding Activities**

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?	<input type="checkbox"/>	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition).	<input type="checkbox"/>	1b	No
	<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>			
c	Did the foundation file <b>Form 1120-POL</b> for this year?	<input type="checkbox"/>	1c	No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year			
(1)	On the foundation ► \$ _____	(2)	On foundation managers ► \$ _____	
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	<input type="checkbox"/>	2	No
	<i>If "Yes," attach a detailed description of the activities</i>			
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>	<input type="checkbox"/>	3	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	<input type="checkbox"/>	4a	No
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<input type="checkbox"/>	4b	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	<input type="checkbox"/>	5	No
	<i>If "Yes," attach the statement required by General Instruction T</i>			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either	<input type="checkbox"/>	6	Yes
	• 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?	<input type="checkbox"/>		
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>	<input type="checkbox"/>	7	Yes
8a	Enter the states to which the foundation reports or with which it is registered (see instructions)			
	► NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	<input type="checkbox"/>	8b	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	<input type="checkbox"/>	9	No
	<i>If "Yes," complete Part XIV</i>			
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	<input type="checkbox"/>	10	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 ►N/A	13	Yes
14	The books are in care of ►TOM C KLEIN & ASSOCIATES	Telephone no ►(212) 594-3300	
Located at ►131 WEST 33RD STREET NEW YORK NY			ZIP+4 ►10001
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —check here. 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 <b>any</b> 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.	1b <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? 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 <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see instructions)	2b <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c	If the provisions of section 4942(a)(2) are being applied to <b>any</b> 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 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

		Yes	No
<b>5a</b>	During the year did the foundation pay or incur any amount to		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	(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"/>	<input checked="" type="checkbox"/> No
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	(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"/>	<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"/>	<input checked="" type="checkbox"/> Yes
<b>b</b>	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> 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. . . . . ►	<input type="checkbox"/>	
<b>c</b>	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . .	<input type="checkbox"/>	<input type="checkbox"/> Yes
	<i>If "Yes," attach the statement required by Regulations section 53.4945–5(d)</i>		<input type="checkbox"/> No
<b>6a</b>	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
<b>b</b>	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
	<i>If "Yes" to 6b, file Form 8870</i>		<b>No</b>
<b>7a</b>	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes
<b>b</b>	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
<b>8</b>	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes

Yes  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.**

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
JOAN LAZARUS 3 EAST 77TH STREET NEW YORK, NY 10075	President 5 00	0		

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

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

**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.

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.

1		Amount
2		Amount
All other program-related investments See instructions		Amount
3		Amount
<b>Total.</b> 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	3,469,602
b	Average of monthly cash balances. . . . .	1b	328,076
c	Fair market value of all other assets (see instructions). . . . .	1c	0
d	<b>Total</b> (add lines 1a, b, and c). . . . .	1d	3,797,678
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	
3	Subtract line 2 from line 1d. . . . .	3	3,797,678
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	4	56,965
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,740,713
6	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	6	187,036

**Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign**Part XI** organizations check here ►  and do not complete this part )

1	Minimum investment return from Part X, line 6. . . . .	1	187,036
2a	Tax on investment income for 2019 from Part VI, line 5. . . . .	2a	878
b	Income tax for 2019 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	878
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	186,158
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	
5	Add lines 3 and 4. . . . .	5	186,158
6	Deduction from distributable amount (see instructions). . . . .	6	
7	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	7	186,158

**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	407,580
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	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	407,580
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	878
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	6	406,702
<b>Note:</b> 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
<b>1</b> Distributable amount for 2019 from Part XI, line 7				186,158
<b>2</b> Undistributed income, if any, as of the end of 2019				
<b>a</b> Enter amount for 2018 only. . . . .				
<b>b</b> Total for prior years 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2019				
<b>a</b> From 2014. . . . .	27,668			
<b>b</b> From 2015. . . . .	174,473			
<b>c</b> From 2016. . . . .	285,948			
<b>d</b> From 2017. . . . .	135,362			
<b>e</b> From 2018. . . . .	287,598			
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	911,049			
<b>4</b> Qualifying distributions for 2019 from Part XII, line 4 ► \$ 407,580				
<b>a</b> Applied to 2018, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .				
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .	0			
<b>d</b> Applied to 2019 distributable amount. . . . .				186,158
<b>e</b> Remaining amount distributed out of corpus	221,422			
<b>5</b> Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a) )				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,132,471			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see instructions . . . . .				
<b>e</b> Undistributed income for 2018 Subtract line 4a from line 2a Taxable amount—see instructions . . . . .				
<b>f</b> Undistributed income for 2019 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2020 . . . . .				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions) . . . . .	27,668			
<b>9</b> <b>Excess distributions carryover to 2020.</b> Subtract lines 7 and 8 from line 6a . . . . .	1,104,803			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2015. . . . .	174,473			
<b>b</b> Excess from 2016. . . . .	285,948			
<b>c</b> Excess from 2017. . . . .	135,362			
<b>d</b> Excess from 2018. . . . .	287,598			
<b>e</b> Excess from 2019. . . . .	221,422			

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

**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:

**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

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions )
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
<b>1</b> Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
<b>g</b> Fees and contracts from government agencies					
<b>2</b> Membership dues and assessments. . . . .					
<b>3</b> Interest on savings and temporary cash investments . . . . .			14	49,919	
<b>4</b> Dividends and interest from securities. . . . .			14	60,515	
<b>5</b> Net rental income or (loss) from real estate					
a Debt-financed property. . . . .					
b Not debt-financed property. . . . .					
<b>6</b> Net rental income or (loss) from personal property					
<b>7</b> Other investment income. . . . .					
<b>8</b> Gain or (loss) from sales of assets other than inventory . . . . .			14	-85,135	
<b>9</b> Net income or (loss) from special events					
<b>10</b> Gross profit or (loss) from sales of inventory					
<b>11</b> Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
<b>12</b> Subtotal Add columns (b), (d), and (e). . . . .				25,299	
<b>13</b> Total. Add line 12, columns (b), (d), and (e). . . . .			13		25,299
(See worksheet in line 13 instructions to verify calculations.)					

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



**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<b>a Paid during the year</b>				
the guggenheim 1071 5TH AVE NEW YORK, NY 10128	NONE		CHARITABLE	140
ISRAEL CANCER ASSOC 525 S FLAGER DRIVE WEST PALM BEACH, FL 33401	NONE		CHARITABLE	1,800
NEW MUSEUM 210 11TH AVE NEW YORK, NY 10001	NONE		CHARITABLE	255,000
<b>Total . . . . .</b>			► 3a	407,580

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
NORTON MUSEUM OF ART 1451 S OLIVE AVE WEST PALM BEACH, FL 33401	NONE		CHARITABLE	6,250
CITYMEALS-ON-WHEELS 355 LEXINGTON AVENUE NEW YORK, NY 10017	NONE		CHARITABLE	2,500
NATIONAL MUSEUM AMERICAN JEWISH HIS 55 NORTH 5TH ST PHILADELPHIA, PA 19106	NONE		CHARITABLE	25,000
<b>Total . . . . .</b>			► 3a	407,580

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
ROSIE'S BROADWAY KIDS 445 W 45th St NEW YORK, NY 10036	NONE		CHARITABLE	2,500
THE LORD'S PLACE 2808 North Australian Avenue WEST PALM BEACH, FL 33407	NONE		CHARITABLE	20,000
AMERICAN FRIENDS ISRAEL MUSEUM 500 5th Ave NEW YORK, NY 10110	NONE		CHARITABLE	1,250
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<b>a Paid during the year</b>				
channel 13 wnet825 Eighth Avenue new york, NY 10019	NONE		charitable	100
AIDA50 California St Suite 500 San Francisco, CA 94111	NONE		CHARITABLE	2,500
ANIMAL MEDICAL CENTER510 E 62 ST NEW YORK, NY 10065	NONE		CHARITABLE	300
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
HUNTER COLLEGE 695 PARK AVE NEW YORK, NY 10065	NONE		CHARITABLE	35,000
TOWN PALM BEACH UNITED WAY 44 Cocoanut Row PALM BEACH, FL 33480	NONE		CHARITABLE	10,000
92ND STREET Y 1395 LEXINGTON AVE NEW YORK, NY 10128	NONE		CHARITABLE	3,500
<b>Total . . . . .</b>			► 3a	407,580

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
ALLIANCE FOR EATING DISORDER AWARNE 1649 Forum Pl WEST PALM BEACH, FL 33401	NONE		CHARITABLE	1,500
Housing Plus Solutions Inc 3 W 29th St 805 NEW YORK, NY 10001	NONE		CHARITABLE	2,500
ARTTABLE1 E 53rd St 5th Floor NEW YORK, NY 10022	NONE		CHARITABLE	500
<b>Total . . . . .</b>			► 3a	407,580

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
BIRTHRIGHT ISRAEL FOUNDATION PO Box 5892 HICKSVILLE, NY 11802	NONE		CHARITABLE	500
RAYMOND F KRAVIS CENTER 701 Okeechobee Blvd WEST PALM BEACH, FL 33401	NONE		CHARITABLE	1,000
CENTRAL PARK CONSERVANCY 14 E 60TH STREET NEW YORK, NY 10022	NONE		CHARITABLE	5,000
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<b>a Paid during the year</b>				
COUDERT INSTITUTE 1217 S FLAGLER DR WEST PALM BEACH, FL 33401	NONE		CHARITABLE	2,500
FIFTH SEVENTY SEVEN 648 5TH AVE NEW YORK, NY 10019	NONE		CHARITABLE	2,131
NY HISTORICAL SOCIETY 170 CENTRAL PARK WEST NEW YORK, NY 10024	NONE		CHARITABLE	1,000
<b>Total . . . . .</b>			► 3a	407,580

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
SOCRATES SCULPTURE 32-01 VERNON BLVD LONG ISLAND CITY, NY 11106	NONE		CHARITABLE	1,500
59E9 THEATRES 59 EAST 59TH STREET NEW YORK, NY 10022	NONE		CHARITABLE	59
ASPCA 424 EAST 92ND STREET NEW YORK, NY 10128	NONE		CHARITABLE	1,000
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<b>a Paid during the year</b>				
CARP1626 Old Okeechobee Rd WEST PALM BEACH, FL 33401	NONE		CHARITABLE	1,500
CORNELL UNIV OF VET MEDICINE 602 TOWER ROAD ITHICA, NY 14853	NONE		CHARITABLE	1,500
ERICA MANN JONG WRITING PROGRAM 3009 BROADWAY NEW YORK, NY 10027	NONE		CHARITABLE	100
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
HANLEY FOUNDATION 700 S Dixie Hwy 103 WEST PALM BEACH, FL 33401	NONE		CHARITABLE	1,000
HELENE FULD COLLEGE 24 EAST 102ST NEW YORK, NY 10035	NONE		CHARITABLE	180
LEAN ON WE575 8TH AVE NEW YORK, NY 10018	NONE		CHARITABLE	5,000
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<i>a Paid during the year</i>				
MT SINAI DEV OFFICE 1468 MADIOSN AVE NEW YORK, NY 10029	NONE		CHARITABLE	1,000
NY BOTANICAL GARDENS 2900 Southern Blvd BRONX, NY 10458	NONE		CHARITABLE	90
NORTHSIDE CENTER 1301 5th Ave NEW YORK, NY 10029	NONE		CHARITABLE	5,000
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<b>a Paid during the year</b>				
PALM BEACH ZOO 1301 Summit Blvd WEST PALM BEACH, FL 33405	NONE		CHARITABLE	2,500
THE CENTURY FOUNDATION 1 Whitehall St NEW YORK, NY 10004	NONE		CHARITABLE	1,000
THE CHABAD HOUSE OF PALM BEACH 361 S County Rd WEST PALM BEACH, FL 33480	NONE		CHARITABLE	500
<b>Total . . . . .</b>			► 3a	407,580

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
<b>a Paid during the year</b>				
THE LOTUS FOUNDATION 25 BROADWAY NEW YORK, NY 10004	NONE		CHARITABLE	3,000
THE PERLMAN MUSIC PROGRAM 19 WEST 69TH STREET NEW YORK, NY 10023	NONE		CHARITABLE	180
<b>Total . . . . .</b>			► 3a	407,580

## TY 2019 Accounting Fees Schedule

**Name:** THE LAZARUS CHARITABLE TRUST

CO JOAN LAZARUS

**EIN:** 13-3360876

**Software ID:** 19009920

**Software Version:** 2019v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TOM C KLEIN & ASSOCIATES	3,500	0	0	0

## TY 2019 Other Expenses Schedule

**Name:** THE LAZARUS CHARITABLE TRUST

CO JOAN LAZARUS

**EIN:** 13-3360876

**Software ID:** 19009920

**Software Version:** 2019v5.0

## Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT EXP	21,806	21,806		
NYS FILING FEE	250			

## TY 2019 Taxes Schedule

**Name:** THE LAZARUS CHARITABLE TRUST

CO JOAN LAZARUS

**EIN:** 13-3360876**Software ID:** 19009920**Software Version:** 2019v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
990 TAX 053119	22			
990 TAX 053120	500			
FOREIGN TAXES	805	805		