

Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0052

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning

, 2018, and ending

, 20

Name of foundation

Juda Diener Foundation

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

25 Main Street, Suite 200

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

Hackensack NJ 07601

G Check all that apply:

☐ Initial return ☐ Initial return of a former public charity

☐ Final return ☐ Amended return

☐ Address change ☐ Name change

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation **04**

☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 1,597,476.

J Accounting method: ☒ Cash ☐ Accrual

☐ Other (specify) _____

(Part I, column (d) must be on cash basis.)

A Employer identification number

22-6058586

B Telephone number (see instructions)

(201) 342-6137

C If exemption application is pending, check here ☐ **6****D** 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test, check here and attach computation ☐**E** If private foundation status was terminated under section 507(b)(1)(A), check here ☐**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (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)				
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	43,354.	43,354.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		74,838.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	43,354.	118,192.	0.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) L-16a Stmt	1,021.			1,021.
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule) L-16c Stmt	2,109.			2,109.
	17 Interest				
	18 Taxes (attach schedule) (see instructions) See Stmt	4,290.	1,010.		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) See Stmt	1,278.			1,278.
	24 Total operating and administrative expenses. Add lines 13 through 23	8,698.	1,010.		4,408.
	25 Contributions, gifts, grants paid	90,000.			90,000.
26 Total expenses and disbursements. Add lines 24 and 25	98,698.	1,010.		94,408.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-55,344.				
b Net investment income (if negative, enter -0-)		117,182.			
c Adjusted net income (if negative, enter -0-)			0.		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

Form **990-PF** (2018)

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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 (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash—non-interest-bearing	7,337.	4,886.	4,886.
	2 Savings and temporary cash investments	251,582.	310,640.	304,976.
	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)	24,240.		
	b Investments—corporate stock (attach schedule) L-10b Stmt	363,811.	10,136.	71,409.
	c Investments—corporate bonds (attach schedule) L-10c Stmt	60,947.	39,050.	38,238.
	11 Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule) L-13 Stmt	777,013.	1,132,193.	1,174,687.
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶ L-15 Stmt)	1,720.	3,280.	3,280.
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,486,650.	1,500,185.	1,597,476.
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 ▶ L-22 Stmt)	3,268.	1,172.	
	23 Total liabilities (add lines 17 through 22)	3,268.	1,172.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26, and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	701,873.	701,873.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	290,180.	361,155.	
	29 Retained earnings, accumulated income, endowment, or other funds	491,329.	435,985.	
	30 Total net assets or fund balances (see instructions) . . .	1,483,382.	1,499,013.	
	31 Total liabilities and net assets/fund balances (see instructions)	1,486,650.	1,500,185.	

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 1,483,382.
2 Enter amount from Part I, line 27a	2 -55,344.
3 Other increases not included in line 2 (itemize) ▶ Current Year Capital Surplus	3 74,838.
4 Add lines 1, 2, and 3	4 1,502,876.
5 Decreases not included in line 2 (itemize) ▶ Adjust to verified balances	5 3,863.
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . .	6 1,499,013.

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 60K Credit Suisse 6.0% 02/15/18	P	11/25/2011	02/15/2018
b 300sh BOA	P	03/12/2004	08/29/2018
c 200sh Chevron	P	03/12/2004	08/29/2018
d 160 sh Exxon Mobil	P	03/12/2004	08/29/2018
e See Statement			

(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 60,000.		59,600.	400.
b 9,171.		2,218.	6,953.
c 23,679.		6,729.	16,950.
d 13,368.		1,382.	11,986.
e 105,364.		66,815.	38,549.

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			400.
b			6,953.
c			16,950.
d			11,986.
e			38,549.

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	74,838.
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	-180.

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	84,052.	1,657,469.	0.050711
2016	81,100.	1,569,259.	0.051680
2015	84,489.	1,609,677.	0.052488
2014	88,700.	1,734,356.	0.051143
2013	91,100.	1,686,934.	0.054003

2 Total of line 1, column (d)	2	0.260025
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	0.052005
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	1,657,281.
5 Multiply line 4 by line 3	5	86,187.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,172.
7 Add lines 5 and 6	7	87,359.
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	94,408.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter. (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	1,172.	
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	1,172.	
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	1,172.	
6	Credits/Payments:			
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	3,280.	
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	3,280.	
8	Enter any penalty for underpayment of estimated tax. Check here ☐ 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	2,108.	
11	Enter the amount of line 10 to be: Credited to 2019 estimated tax 2,108. Refunded	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. \$ (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? 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. NJ		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	x	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV		x
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		x

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		x
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		x
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	x	
14 The books are in care of ▶ Lawrence Diener Telephone no. ▶ (201) 342-6137 Located at ▶ 25 Main St., Suite 200 Hackensack, NJ ZIP+4 ▶ 07601		
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?		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? . . . ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . ☒ Yes ☐ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ 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.) ☐ Yes ☒ 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	1b	x
Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?	1c	x
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? ☐ Yes ☒ 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? ☐ Yes ☒ 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.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	x
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?	4b	x

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))?	☐ Yes ☒ No		
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	☐ Yes ☒ No		
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		5b	
	Organizations relying on a current notice regarding disaster assistance, check here	☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	X
	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?	☐ Yes ☒ 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(s) during the year?	☐ Yes ☐ No		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and foundation managers and their compensation. 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 Diener 21 Main St., Second Floor, Hackensack NJ 07601	President 2.00	0.	0.	0.
Marjorie Blenden 183 Exeter Way Hillside NJ 07205	Vice President 1.00	0.	0.	0.
Adele Diener 293 E. Palisades Ave. Engelwood NJ 07631	Treasurer 1.00	0.	0.	0.
See Statement	2.00	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 **0****Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
1 N/A	
	0.
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 None	
	0.
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	1,676,649.
b	Average of monthly cash balances	1b	5,870.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,682,519.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,682,519.
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	25,238.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,657,281.
6	Minimum investment return. Enter 5% of line 5	6	82,864.

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	82,864.
2a	Tax on investment income for 2018 from Part VI, line 5 2a		1,172.
b	Income tax for 2018. (This does not include the tax from Part VI.) 2b		
c	Add lines 2a and 2b	2c	1,172.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	81,692.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	81,692.
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	81,692.

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	94,408.
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	94,408.
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	1,172.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	93,236.

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				81,692.
2 Undistributed income, if any, as of the end of 2018:				
a Enter amount for 2017 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2018:				
a From 2013 7,790.				
b From 2014 3,663.				
c From 2015 5,675.				
d From 2016 4,318.				
e From 2017 4,458.				
f Total of lines 3a through e	25,904.			
4 Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ 94,408.				
a Applied to 2017, but not more than line 2a				
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				81,692.
e Remaining amount distributed out of corpus	12,716.			
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	38,620.			
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				
d Subtract line 6c from line 6b. Taxable amount—see instructions		0.		
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount—see instructions			0.	
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions)	7,790.			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	30,830.			
10 Analysis of line 9:				
a Excess from 2014 3,663.				
b Excess from 2015 5,675.				
c Excess from 2016 4,318.				
d Excess from 2017 4,458.				
e Excess from 2018 12,716.				

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

N/A

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

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

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) 2018	(b) 2017	(c) 2016	(d) 2015	
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 $\frac{2}{3}$ 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).)

None

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.

None

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 Paid during the year				
Beth Medrash Gehova 617 6th St., Lakewood, NJ 08701	None	509(a) (1)	Religious & Educational	3,600.
Hebrew Academy of Miami 2400 Pine Tree Dr., Miami Beach, FL 33140	None	509(a) (1)	Religious & Educational	9,000.
Jewish Educational Center 330 Elmora Ave., Elizabeth, NJ 07208	None	509(a) (1)	Religious & Educational	77,400.
Total			3a	90,000.
b Approved for future payment				
Total			3b	

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	
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					
4	Dividends and interest from securities	523000		14	43,354.	
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					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a _____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal. Add columns (b), (d), and (e)				43,354.	
13	Total. Add line 12, columns (b), (d), and (e)					43,354.

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

Form 990-PF: Return of Private Foundation**Part IV: Capital Gains and Losses for Tax on Investment Income****Continuation Statement**

(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	(d) Date sold
430 sh Procter & Gamble		P	03/12/04	08/29/18
2505.809 Center Coast Brookfield MLP		P	01/01/01	05/30/18
139.8326 sh Cigna		P	12/21/17	12/21/18
15K FHLMC 5.5% 12/32		P	12/01/02	05/30/18
15K FNMA 5.5% 06/33		P	05/01/03	05/30/18
LTCG-Am Fd Capital Wld Gwth		P	12/19/17	12/19/18
LTCG-DFA Intl Sm Cap Value		P	12/31/17	12/31/18
71 sh DFA Sm Cap Value		P	02/12/18	12/01/18
439.93 sh DFA Core Equity		P	03/23/17	10/25/18
29.2 sh DFA Core Equity		P	03/30/17	10/25/18
139.49 sh DFA US Core Equity		P	03/23/17	12/10/18
(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)	
35,427.		11,947.	23,480.	
17,415.		26,626.	-9,211.	
6,948.		0.	6,948.	
2,317.		2,271.	46.	
11,479.		11,171.	308.	
11,299.		0.	11,299.	
4,399.		0.	4,399.	
2,430.		2,610.	-180.	
9,940.		8,807.	1,133.	
660.		590.	70.	
3,050.		2,793.	257.	
105,364.	0.	66,815.	38,549.	
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		
			23,480.	
			-9,211.	
			6,948.	
			46.	
			308.	
			11,299.	
			4,399.	
			-180.	
			1,133.	
			70.	
			257.	
0.	0.	0.	38,549.	

Form 990-PF: Return of Private Foundation**Part VIII: Information about Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** Continuation Statement

Name and address	Title, and average hours per week devoted to position	Compensation	Contributions to employee benefit plans and deferred compensation	Expense account, other allowances
Robert Diener # 8, Indian Creek Island Rd. Indian Creek, FL 33154	Secretary	0.	0.	0.
	1.00			
Ashley Diener 2020 NE 163rd St., 3rd Floor N. Miami Beach, FL 33162	Asst. Secretary	0.	0.	0.
	1.00			
		0.	0.	0.

Additional information from your Form 990-PF: Return of Private Foundation**Form 990-PF: Return of Private Foundation****Taxes****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
Federal Excise Tax	3,280.			
Foreign Tax	1,010.	1,010.		
Total	4,290.	1,010.		

Form 990-PF: Return of Private Foundation**Other Expenses****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
Office Expense	1,278.			1,278.
Total	1,278.			1,278.

Name
Juda Diener Foundation

Employer Identification No.
22-6058586

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Yates, Campbell, Christopher & Yates	Legal/Tax Prep.	1,021.			1,021.
Total to Form 990-PF, Part I, Line 16a		1,021.			1,021.

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Total to Form 990-PF, Part I, Line 16b					

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
UBS Fee	Management	0.			0.
First Allied Fee	Management	50.			50.
Schwab Fee	Management	2,059.			2,059.
Total to Form 990-PF, Part I, Line 16c		2,109.			2,109.

Name Juda Diener Foundation	Employer Identification No 22-6058586
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Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
Tot to Fm 990-PF, Pt II, Ln 10a				

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
UBS # 4797	7,492.	23,815.
15 sh Smuckers	500.	1,402.
360 sh Merck	1,611.	27,508.
203.265 sh P&G	533.	18,684.
Totals to Form 990-PF, Part II, Line 10b	10,136.	71,409.

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
Wells Fargo #4864	39,050.	38,238.
Totals to Form 990-PF, Part II, Line 10c	39,050.	38,238.

Line 12 - Investments - Mortgage loans:	End of Year	
	Book Value	Fair Market Value
Totals to Form 990-PF, Part II, Line 12		

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
UBS # 4797	725,288.	784,668.
891.921 Invesco Sr Loan Fd	9,128.	5,664.
See L-13 Stmt	397,777.	384,355.
Totals to Form 990-PF, Part II, Line 13	1,132,193.	1,174,687.

[illegible]

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
Federal Excise Tax	3,268.	1,172.
Totals to Form 990-PF, Part II, line 22	3,268.	1,172.

Additional information from your 2018 Federal Exempt Tax Return

Form 990-PF: Return of Private Foundation

Taxes (2)

Line 18(a)

Itemization Statement

Description	Amount
UBS #4797	717.
Schwab #6960	293.
Total	1,010.

Form 990-PF: Return of Private Foundation

Other Expenses (1)

Line 23(a)

Itemization Statement

Description	Amount
Reimburse Lawrence Diener-Filing Fee	28
Adele Diener:	
01/18	100.
02/18	100.
03/18	100.
04/18	100.
05/18	100.
06/18	100.
07/18	100.
08/18	100.
09/18	100.
10/18	100.
10/18	50.
11/18	100.
12/18	100.
Total	1,278.

Form 990-PF: Return of Private Foundation

Line 1(a)

Itemization Statement

Description	Amount
Lakeland Bank	15,437.
Less Checks in transit	
#1107	-8,000.
#1109	-100.
Total	7,337.

Form 990-PF: Return of Private Foundation**Line 1(b)****Itemization Statement**

Description	Amount
Lakeland	12,060.
Less: Deposits from 2018 Income	
Cigna	-6,948.
Investco	-28.
Merck	-198.
Total	4,886.

Form 990-PF: Return of Private Foundation**Line 2(a)****Itemization Statement**

Description	Amount
UBS 4797 M/M	3,229.
UBS 4797 80K Goldman Sachs 2.05% 08/27/2019	80,000.
UBS 4797 60K Capital One 2 25% 09/10/2020	60,000.
UBS 4797 50K Wells Fargo 1.7% 09/28/2021	50,000.
UBS 4797 50K Am Exp Cent. 2.4% 08/29/2022	50,000.
Wells Fargo 4864	411.
First Allied 2813	1,042.
Schwab One 6960	6,900.
Total	251,582.

Form 990-PF: Return of Private Foundation**Line 2(b)****Itemization Statement**

Description	Amount
UBS 4797 M/M	4,701.
UBS 4797 80K Goldman Sachs 2 05% 08/27/2019	80,000.
UBS 4797 60K Capital One 2.25% 09/10/2020	60,000.
UBS 4797 50K Wells Fargo 1.7% 09/28/2021	50,000.
UBS 4797 50K Am Exp Cent. 2 4% 08/29/2022	50,000.
UBS 4797 50K Goldman Sachs 3 35% 09/05/23	50,000.
Wells Fargo 4864	3,036.
First Allied 2813	363.
Schwab One 6960	12,540.
Total	310,640.

Form 990-PF: Return of Private Foundation**Line 2(c)****Itemization Statement**

Description	Amount
UBS 4797 M/M	4,701.
UBS 4797 80K Goldman Sachs 2 05% 08/27/2019	79,648.
UBS 4797 60K Capital One 2.25% 09/10/2020	59,303.
UBS 4797 50K Wells Fargo 1 7% 09/28/2021	47,813.

Form 990-PF: Return of Private Foundation**Line 2(c)****Itemization Statement**

Description	Amount
UBS 4797 50K Am Exp Cent. 2.4% 08/29/2022	47,980.
UBS 4797 50K Goldman Sachs 3.35% 09/05/23	49,592.
Wells Fargo 4864	3,036.
First Allied 2813	363.
Schwab One 6960	12,540.
Total	304,976.

Form 990-PF: Return of Private Foundation**Line 28(a)****Itemization Statement**

Description	Amount
Prior	219,234.
Current Year	104,195.
Correct Israel Bond Basis	-40,000.
Adjust to Verified Balances	6,751.
Total	290,180.

Form 990-PF: Return of Private Foundation**Line 28(b)****Itemization Statement**

Description	Amount
Prior	290,180.
Current Year	74,838.
	-3,863.
Total	361,155.

Form 990-PF: Return of Private Foundation**Line 29(a)****Itemization Statement**

Description	Amount
Prior	519,314.
Current Year	-27,985.
Total	491,329.

Form 990-PF: Return of Private Foundation**Line 29(b)****Itemization Statement**

Description	Amount
Prior	491,329.
Current Year	-55,344.
Total	435,985.

Form 990-PF: Return of Private Foundation**Line 4 Column (d)****Itemization Statement**

Description	Amount
UBS 4797 1099 #1 Dividends	9,147.
UBS 4797 1099 #2 Dividends	15,337.
UBS 4797 1099 #2 Interest	5,225.
UBS 4797 1099 #2 Non-Qualified Interest	1,800.
Wells Fargo 4864 (per 12/31/2018 Statement)	1,310.
Less Purchased Interest	-262.
Schwab 6960 Dividends	6,606.
Schwab 6960 Dividends	7.
Center Coast MLP	571.
Merck	691.
Smuckers	49.
Israel Bond	1,806.
Investco	290.
First Allied	777.
Total	43,354.

Form 990-PF Part II Line 10, 12 and 13 Investments**L-10b Stmt (1)****Line 10b Book****Itemization Statement**

Description	Amount
160 Exxon Mobil	1,382.
100 Johnson & Johnson	6,110.
Total	7,492.

Form 990-PF Part II Line 10, 12 and 13 Investments**L-10b Stmt (1)****Line 10b FMV****Itemization Statement**

Description	Amount
160 Exxon Mobil	10,910.
100 Johnson & Johnson	12,905.
Total	23,815.

Form 990-PF Part II Line 10, 12 and 13 Investments**L- 10c Stmt (1)****Line 10c Book****Itemization Statement**

Description	Amount
15K CVS Caremark 3.375% 08/12/24 (Purchased 05/31/2018)	14,775.
10K AT&T 3.4% 05/15/25 (Purchased 05/31/2018)	9,686.
15K JP Morgan 3.3% 04/01/26 (purchased 05/31/2018)	14,589.
Total	39,050.

Form 990-PF Part II Line 10, 12 and 13 Investments**L- 10c Stmt (1)****Line 10c FMV****Itemization Statement**

Description	Amount
15K CVS Caremark 3 375% 08/12/24 (Purchased 05/31/2018)	14,546.
10K AT&T 3 4% 05/15/25 (Purchased 05/31/2018)	9,400.
15K JP Morgan 3.3% 04/01/26 (purchased 05/31/2018)	14,292.
Total	38,238.

Form 990-PF Part II Line 10, 12 and 13 Investments**L-13 Stmt****Continuation Statement**

Line 13 Description	Line 13 Book	Line 13 FMV
Schwab One # 6960	334,199.	319,165.
First Allied 2813	13,578.	15,190.
State of Israel Bond	50,000.	50,000.
Total	397,777.	384,355.

Form 990-PF Part II Line 10, 12 and 13 Investments**L-13 Stmt (2)****Line 13 Book****Itemization Statement**

Description	Amount
1450sh iShares MSCI EAFE	101,518.
977 Vanguard Divnd Appreciation	50,419.
5640 800 sh Am Fd World Gwth	211,497.
850 sh iShares IBOXX Corp Bond	97,576.
1320 Vanguard InterTem Bd Fd	115,528.
1230 Vanguard Total Stock Mkt ETF	148,750.
Total	725,288.

Form 990-PF Part II Line 10, 12 and 13 Investments**L-13 Stmt (4)****Line 13 Book****Itemization Statement**

Description	Amount
2182.595 sh DFA Emerging Mkts Core	43,009.
5146 33 sh DFA Intl Core Equity Port	64,584.
1772.284 sh DFA Intl Small Cap Value	36,000.
7412.575 sh DFA US Core Equity 1 Port	148,399.
1170.0220 sh DFA US Small Cap Value	42,207.
Total	334,199.

Form 990-PF Part II Line 10, 12 and 13 Investments

L-13 Stmt (5)

Line 13 Book

Itemization Statement

Description	Amount
10K State of Israel Bonds 7.25%	10,000.
277 627 sh Putnam Gbl Income Tr Fd	3,578.
Total	13,578.

Form 990-PF Part II Line 10, 12 and 13 Investments

L-13 Stmt (2)

Line 13 FMV

Itemization Statement

Description	Amount
1450sh iShares MSCI EAFE	85,231
977 Vanguard Divnd Appreciation	95,697.
5640.800 sh Am Fd World Gwth	241,483.
850 sh iShares IBOX Corp Bond	95,897.
1320 Vanguard Inter Term Bd Fd	109,375.
1230 Vanguard Total Stock Mkt ETF	156,985.
Total	784,668.

Form 990-PF Part II Line 10, 12 and 13 Investments

L-13 Stmt (4)

Line 13 FMV

Itemization Statement

Description	Amount
2182 595 sh DFA Emerging Mkts Core	42,015.
5146 33 sh DFA Intl Core Equity Port	60,212.
1772 284 sh DFA Intl Small Cap Value	29,509.
7412.575 sh DFA US Core Equity 1 Port	152,328.
1170 0220 sh DFA US Small Cap Value	35,101.
Total	319,165.

Form 990-PF Part II Line 10, 12 and 13 Investments

L-13 Stmt (5)

Line 13 FMV

Itemization Statement

Description	Amount
10K State of Israel Bonds 7.25%	12,000.
277 627 sh Putnam Gbl Income Tr Fd	3,190.
Total	15,190.