

EXTENDED TO AUGUST 15, 2019

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Form 990-PF

Return of Private Foundation

OMB No 1545-0052

Department of the Treasury Internal Revenue Service

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

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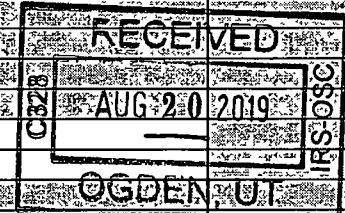
2017

Open to Public Inspection

For calendar year 2017 or tax year beginning OCT 1, 2017, and ending SEP 30, 2018

Name of foundation: ZUKOWSKI DIAMOND FOUNDATION C/O BERDON LLP. A Employer identification number: 22-3690492. B Telephone number: 212-699-8812. H Check type of organization: [X] Section 501(c)(3) exempt private foundation. I Fair market value of all assets at end of year: \$1,210.

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (Total: 65,504), Operating and Administrative Expenses (Total: 63,628), and Net investment income (0).



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ZUKOWSKI DIAMOND FOUNDATION

Form 990-PF (2017)

C/O BERDON LLP

22-3690492

Page 2

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	984.	1,210.	1,210.
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less allowance for doubtful accounts			
	4 Pledges receivable			
	Less allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U S and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land buildings, and equipment basis			
Less accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis				
Less accumulated depreciation				
15 Other assets (describe)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	984.	1,210.	1,210.	
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			
	22 Other liabilities (describe)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26, and lines 30 and 31. <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	984.	1,210.		
30 Total net assets or fund balances	984.	1,210.		
31 Total liabilities and net assets/fund balances	984.	1,210.		

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	984.
2 Enter amount from Part I, line 27a	2	226.
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	1,210.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,210.

Form 990-PF (2017)

ZUKOWSKI DIAMOND FOUNDATION

Form 990-PF (2017)

C/O BERDON LLP

22-3690492

Page 5

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	X	
14 The books are in care of ► <u>BERDON LLP</u> Telephone no ► <u>212-699-8812</u> Located at ► <u>360 MADISON AVE, NEW YORK, NY</u> ZIP+4 ► <u>10017</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year ► <u>15</u> N/A		
16 At any time during calendar year 2017, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions. Organizations relying on a current notice regarding disaster assistance, check here ► <u>N/A</u>		
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 2017?		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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) <u>N/A</u>		
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2017 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 2017.) <u>N/A</u>		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2017?		X

Form 990-PF (2017)

ZUKOWSKI DIAMOND FOUNDATION

Form 990-PF (2017)

C/O BERDON LLP

22-3690492

Page 6

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions Yes No

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

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) N/A

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? Yes No

If "Yes" to 6b, file Form 8870 N/A

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? Yes No

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DAVID M. DIAMOND 205 EAST 22ND STREET NEW YORK, NY 10010	PRESIDENT 1.00	0.	0.	0.
KAREN ZUKOWSKI 205 EAST 22ND STREET NEW YORK, NY 10010	VICE PRESIDENT 1.00	0.	0.	0.

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

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

Total number of other employees paid over \$50,000 0

ZUKOWSKI DIAMOND FOUNDATION

Form 990-PF (2017)

C/O BERDON LLP

22-3690492

Page 10

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, 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)

	Tax year				(e) Total
	(a) 2017	(b) 2016	(c) 2015	(d) 2014	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

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

- 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

ZUKOWSKI DIAMOND FOUNDATION

Form 990-PF (2017)

C/O BERDON LLP

22-3690492 Page 11

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				
HOLY TRINITY CHURCH 316 E 88TH ST NEW YORK, NY 10128	NONE	PC	DONATION FOR RELIGIOUS PURPOSES	3,000.
FROGS PO BOX 100761 FORT WORTH, TX 76185	NONE	PC	TO INSPIRE AND MOBILIZE YOUTH TO MAKE POSITIVE CHANGE	100.
PAWLING COMMUNITY FOUNDATION 126 EAST MAIN ST PAWLING, NY 12564	NONE	PC	COMMITTED TO IMPROVING THE QUALITY OF LIFE FOR ALL PAWLING RESIDENTS BY DEVELOPING COMMUNITY	250.
ARCHIVE OF CONTEMPORARY MUSIC 54 WHITE STREET NEW YORK, NY 10013	NONE	PC	DONATION TO PRESERVE AND PROVIDE INFO ON THE POPULAR MUSIC OF ALL CULTURES	250.
WAMC 318 CENTRAL AVENUE ALBANY, NY 12206	NONE	PC	SHED LIGHT ON NON-PROFITS THAT FOCUS ON THE UNDERSERVED AND THOSE AFFECTED BY NATURAL DISASTERS.	250.
Total	SEE CONTINUATION SHEET(S)			63,628.
b Approved for future payment				
NONE				
Total				0.

Form 990-PF (2017)

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** SEE PURPOSE OF GRANT CONTINUATIONS

ZUKOWSKI DIAMOND FOUNDATION
C/O BERDON LLP

22-3690492

Part XV · Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
MANITOGA PO BOX 249 GARRISON, NY 10524	NONE	PC	TO SUPPORT THE NATIONAL HISTORIC LANDMARK, THE HOUSE, STUDIO AND 75 ACRE WOODLAND GARDEN OF	1,000.
PAWLING COMMUNITY FOUNDATION 126 EAST MAIN ST NEW YORK, NY 12564	NONE	PC	COMMITTED TO IMPROVING THE QUALITY OF LIFE FOR ALL PAWLING RESIDENTS.	250.
THE OLANA PARTNERSHIP 5720 NEW YORK 9G HUDSON, NY 12534	NONE	PC	TO SUPPORT NEW YORK STATE PARKS, RECREATION AND HISTORIC PRESERVATIONS EFFORTS AT OLANA	500.
ARCHIVES OF AMERICAN ART 300 PARK AVE S #300 NEW YORK, NY 10010	NONE	PC	TO HELP THIS RESEARCH CENTER COLLECT, PRESERVE, AND PROVIDE ACCESS TO PRIMARY SOURCES THAT DOCUMENT	200.
STORM KING ART CENTER 1 MUSEUM ROAD NEW WINDSOR, NY 12553	NONE	PC	DONATION TO SUPPORT THE ARTS AND EDUCATIONAL PURPOSES	11,000.
QHCC 1013 OLD QUAKER HILL RD PAWLING, NY 12564	NONE	PC	TO SUPPORT THE QUAKER HILL COMMUNITY	2,178.
THE OLANA PARTNERSHIP 5720 ROUTE 9G HUDSON, NY 12534	NONE	PC	TO SUPPORT NEW YORK STATE PARKS, RECREATION AND HISTORIC PRESERVATIONS EFFORTS AT OLANA	5,000.
HOLY TRINITY CHURCH 316 E 88TH ST NEW YORK, NY 10128	NONE	PC	DONATION FOR RELIGIOUS PURPOSES	200.
Total from continuation sheets				

Part XV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

NAME OF RECIPIENT - PAWLING COMMUNITY FOUNDATION

COMMITTED TO IMPROVING THE QUALITY OF LIFE FOR ALL PAWLING RESIDENTS BY
DEVELOPING COMMUNITY RESOURCES AND PUBLIC SPACES.

NAME OF RECIPIENT - HOLY APOSTLES

TO FEED THE HUNGRY, COMFORT THE AFFLICTED, SEEK JUSTICE FOR THE
HOMELESS, AND PROVIDE SENSE OF HOPE AND OPPORTUNITY TO THOSE IN NEED

NAME OF RECIPIENT - PLACES JOURNAL

DONATIONS TO SUPPORT THE PUBLIC SCHOLARSHIP AND RESOURCE ON THE FUTURE
OF ARCHITECTURE, LANDSCAPE, AND URBANISM.

NAME OF RECIPIENT - MANITOGA

TO SUPPORT THE NATIONAL HISTORIC LANDMARK, THE HOUSE, STUDIO AND 75
ACRE WOODLAND GARDEN OF DESIGNER RUSSEL WRIGHT

NAME OF RECIPIENT - WHITNEY MUSEUM

TO SUPPORT THEIR MISSION TO COLLECTING, PRESERVING, INTERPRETING, AND
EXHIBITING AMERICAN ART.

NAME OF RECIPIENT - JUDD FOUNDATION

TO HELP MAINTAIN AND PRESERVE DONALD JUDD'S PERMANENTLY INSTALLED
LIVING AND WORKING SPACES, LIBRARIES, AND ARCHIVES IN NEW YORK AND
TEXAS.

NAME OF RECIPIENT - MANITOGA

TO SUPPORT THE NATIONAL HISTORIC LANDMARK, THE HOUSE, STUDIO AND 75
ACRE WOODLAND GARDEN OF DESIGNER RUSSEL WRIGHT

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Part XV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

NAME OF RECIPIENT - ARCHIVES OF AMERICAN ART

TO HELP THIS RESEARCH CENTER COLLECT, PRESERVE, AND PROVIDE ACCESS TO
PRIMARY SOURCES THAT DOCUMENT THE HISTORY OF VISUAL ARTS IN AMERICA.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

Name of the organization

ZUKOWSKI DIAMOND FOUNDATION
C/O BERDON LLP

Employer identification number

22-3690492

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

 501(c)() (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization ZUKOWSKI DIAMOND FOUNDATION C/O BERDON LLP	Employer identification number 22-3690492
------------------------------------------------------------------------------	----------------------------------------------

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DAVID M. DIAMOND AND KAREN ZUKOWSKI 205 EAST 22ND STREET NEW YORK, NY 10010	\$ 65,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization ZUKOWSKI DIAMOND FOUNDATION C/O BERDON LLP	Employer identification number 22-3690492
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Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization ZUKOWSKI DIAMOND FOUNDATION C/O BERDON LLP	Employer identification number 22-3690492
-------------------------------------------------------------------------------------	----------------------------------------------

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info once) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES			STATEMENT 1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
MERRILL LYNCH	4.	0.	4.	4.	0.
TO PART I, LINE 4	4.	0.	4.	4.	0.

FORM 990-PF		ACCOUNTING FEES			STATEMENT 2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
BERDON LLP	1,500.	0.	0.	1,500.	
TO FORM 990-PF, PG 1, LN 16B	1,500.	0.	0.	1,500.	

FORM 990-PF		OTHER EXPENSES			STATEMENT 3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
BANK CHARGE	150.	150.	0.	0.	
TO FORM 990-PF, PG 1, LN 23	150.	150.	0.	0.	

Zukowski Diamond Foundation
EIN: 22-3690492
Taxable Year Ending: September 30, 2018

Form 990-PF, Part XIII, Line 7
Amount Treated as Distributions out of Corpus to Satisfy Section 170(b)(1)(F)(ii)

The Zukowski Diamond Foundation (the "Foundation") hereby elects to satisfy the requirements of Internal Revenue Code ("Code") Section 170(b)(1)(F)(ii), in respect of contributions of \$65,500 received in the taxable year ending September 30, 2018 (the "Conduit Election Year"). To satisfy the requirements of Code Section 170(b)(1)(F)(ii), a private nonoperating foundation must: (A) satisfy its minimum distribution requirement for the Conduit Election Year by the end of that taxable year; (B) satisfy, in the absence of an election under Code Section 4942(h)(2), its minimum distribution requirement for the taxable year following the Conduit Election Year by the end of the Conduit Election Year; and (C) make qualifying distributions treated as distributions out of corpus by no later than the 15th day of the third month of the taxable year following the Conduit Election Year in an amount equal to 100 percent of the contributions received by such foundation in the Conduit Election Year.

As reported on Part XIII, Line 2, column (c), the minimum distribution requirement for the Conduit Election Year is \$0. In other words, the Foundation had no undistributed income for 2016. Moreover, as reported on Part XIII, Line 6f, column (d), the minimum distribution requirement for the taxable year ending September 30, 2018, the taxable year following the Conduit Election Year, is \$0. In other words, the Foundation had no undistributed income for 2017.

As reported on Part XIII, Line 4, the Foundation made 2017 qualifying distributions of \$65,128 of which \$109 was applied to the 2017 distributable amount, as reflected on Part XIII, Line 4d, column (d), leaving a remainder of \$65,019 distributed out of corpus (the "Remaining 2017 Corpus Distribution"), as reflected on Part XIII, Line 4e, column (a) (\$65,128-\$109). As reported on Part XIII, Line 7, the Foundation is treating \$65,019 of the Remaining 2017 Corpus Distribution of \$65,128 as a current distribution out of corpus in addition to \$481 of unused prior years' distributions (see Treasury Regulations Section 53.4942(a)-3(c)(2)(iv) election attached) for a total of \$65,500 (\$65,019 + \$481) in complete satisfaction of the requirements of Code Section 170(b)(1)(F)(ii) in respect of the taxable year ending September 30, 2018.

Signed: 
David Diamond, President