

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

OMB No 1545-0052

2018Department of the Treasury
Internal Revenue Service

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▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

Open to Public Inspection

For calendar year 2018 or tax year beginning 12/01/18, and ending 12/31/18

Name of foundation Robert David Lion Gardiner Foundation, Inc.		A Employer identification number 13-3354308
Number and street (or P O box number if mail is not delivered to street address) 148 East Montauk Highway, Suite 1	Room/suite	B Telephone number (see instructions) 631-594-3990
City or town, state or province, country, and ZIP or foreign postal code Hampton Bays NY 11946		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation 03 <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 82,642,803	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I 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)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	114	114	114	
4	Dividends and interest from securities	163,282	163,282	163,282	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	-1,347,627			
b	Gross sales price for all assets on line 6a	12,879,661			
7	Capital gain net income (from Part IV, line 2)		0		
8	Net short-term capital gain			0	
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	-1,184,231	163,396	163,396	
13	Compensation of officers, directors, trustees, etc	16,034			16,034
14	Other employee salaries and wages	9,375			9,375
15	Pension plans, employee benefits	2,795			2,795
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule)	4,525	1,500		3,025
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions)				
19	Depreciation (attach schedule) and depletion	58			
20	Occupancy	2,713			2,713
21	Travel, conferences, and meetings	3,667			3,667
22	Printing and publications				
23	Other expenses (att sch)	673			673
24	Total operating and administrative expenses. Add lines 13 through 23	39,840	1,500	0	38,282
25	Contributions, gifts, grants paid	472,046			472,046
26	Total expenses and disbursements. Add lines 24 and 25	511,886	1,500	0	510,328
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-1,696,117			
b	Net investment income (if negative, enter -0-)		161,896		
c	Adjusted net income (if negative, enter -0-)			163,396	

For Paperwork Reduction Act Notice, see instructions.

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Form 990-PF (2018)

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash – non-interest-bearing			
	2 Savings and temporary cash investments	581,457	79,484	79,484
	3 Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (att schedule) ▶ Less allowance for doubtful accounts ▶	0		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U S and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule) See Stmt 4	83,281,481	82,087,395	82,563,319
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule)			
	14 Land, buildings, and equipment basis ▶ 7,825 Less accumulated depreciation (attach sch) ▶ Stmt 5 3,894	3,989	3,931	
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)	83,866,927	82,170,810	82,642,803	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26, and lines 30 and 31. ▶ <input checked="" type="checkbox"/>			
	24 Unrestricted	83,866,927	82,170,810	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	83,866,927	82,170,810	
31 Total liabilities and net assets/fund balances (see instructions)	83,866,927	82,170,810		

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	83,866,927
2 Enter amount from Part I, line 27a	2	-1,696,117
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	82,170,810
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	82,170,810

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P – Purchase D – Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See Worksheet				
b				
c				
d				
e				

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

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

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

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	-1,347,627
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I, line 8	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I, line 8 </div>	3	-1,644,492

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	5,515,835	98,002,232	0.056283
2016	5,314,206	87,031,343	0.061061
2015	4,378,553	80,896,286	0.054126
2014	4,525,095	86,869,743	0.052091
2013	1,766,472	86,757,468	0.020361

2 Total of line 1, column (d)	2	0.243922
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	0.048784
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	82,755,207
5 Multiply line 4 by line 3	5	4,037,130
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,619
7 Add lines 5 and 6	7	4,038,749
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	510,328

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	3,238
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	3,238
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	3,238
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	64,225
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	64,225
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	60,987
11	Enter the amount of line 10 to be Credited to 2019 estimated tax 60,987 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 <i>General Instruction T</i>		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 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 <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the taxable year beginning in 2018? See instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

	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.		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ www.rdlgfoundation.org	<input checked="" type="checkbox"/>	
14 The books are in care of ▶ Kathy M. Curran 148 East Montauk Hwy, Suite 1 Located at ▶ Hampton Bays NY ZIP+4 ▶ 11946 Telephone no ▶ 631-594-3990		
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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		<input checked="" type="checkbox"/>

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 checked="" type="checkbox"/> Yes <input 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 ▶ <input type="checkbox"/>		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? If "Yes," list the years ▶ 20 , 20 , 20 , 20	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20 , 20 , 20 , 20		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>

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))?
- (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

	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

N/A

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?

N/A ☐ **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?

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?

N/A

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?

☐ Yes ☒ No

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

See Statement 6

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

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 See Statement 7

472,046

2 The Foundation does not make any payments to individual beneficiaries within the meaning of Reg. Sec. 53.4949(G)-2**3****4****Part IX-B** Summary of Program-Related Investments (see instructions)

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

Amount

1 N/A**2**

All other program-related investments See instructions

3

Total. Add lines 1 through 3

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,452,122
b	Average of monthly cash balances	1b	82,563,317
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	84,015,439
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	84,015,439
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	1,260,232
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	82,755,207
6	Minimum investment return. Enter 5% of line 5	6	351,426

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	351,426
2a	Tax on investment income for 2018 from Part VI, line 5	2a	3,238
b	Income tax for 2018 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	3,238
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	348,188
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	348,188
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	348,188

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	510,328
b	Program-related investments — total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	510,328
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions.	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	510,328

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				348,188
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				
b From 2014				
c From 2015				
d From 2016				
e From 2017				124,992
f Total of lines 3a through e	124,992			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ 510,328				
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				348,188
e Remaining amount distributed out of corpus	162,140			
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	287,132			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount – see instructions				
e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				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)				
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	287,132			
10 Analysis of line 9				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016				
d Excess from 2017				124,992
e Excess from 2018				162,140

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

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

	Tax year	Prior 3 years			(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	163396				163396
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	163396				163396
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test – enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year – see instructions.)**1 Information Regarding Foundation Managers:**

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

N/A

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

N/A

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

Kathryn Curran 631-594-3990
148 East Montauk Highway Hampton Bays NY 11946

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

See Statement 8

c Any submission deadlines

See Statement 9

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

See Statement 10

Part XV **Supplementary Information** (continued)**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)				
a <i>Paid during the year</i>				
Cooper Union for the Advancement of 7 East 7th St New York NY 10003	None	PC	Voices from the Great Hall Archive	253,708
Cradle of Aviation Museum Charles Lindbergh Blvd Garden City NY 11530	None	PC	Apollo 11 Project Funding	50,000
Garden City Historical Society 109 11th St Garden City NY 11530	None	PC	Purchase Tech and Consultants	19,382
Greater Hudson Heritage Network 2199 Saw Mill River Rd Elmsford NY 10523	None	PC	Project Funding	15,000
Jamesport Meeting House 1590 Main Rd Laurel NY 11948	None	PC	Restoration & Improvements Funding	5,910
New York Historical Society 170 Central Park West New York NY 10024	None	PC	Saving Washington Project	21,525
Oysterponds Historical Society 1555 Village Lane Orient NY 11957	None	PC	Project funding	53,330
Sagtikos Manor Historical Society 677 Montauk Hwy Bay Shore NY 11706	None	PC	Conservation Project	11,813
Walt Whitman Birthplace Association 246 Old Walt Whitman Rd Huntington NY 11746	None	PC	Project Funding	41,378
Total			3a	472,046
b <i>Approved for future payment</i> N/A				
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			14	114	
4	Dividends and interest from securities			14	163,282	
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			14	296,865	-1,644,492
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)		0		460,261	-1,644,492
13	Total. Add line 12, columns (b), (d), and (e)				13	-1,184,231

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

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

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

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No


- b** If "Yes," complete the following schedule


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

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

May the IRS discuss this return with the preparer shown below?
See instructions ☐ Yes

**Sign
Here**


Signature of officer or trustee

 10/31/19
Date

Executive Director

Title

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

**Paid
Preparer
Use Only**

James Danowski, CPA

James Danowski, CPA

07/24/19

Firm's name ► **Cullen & Danowski, LLP**

PTIN	P00036673
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Firm's address ► **1650 Route 112**

Firm's EIN ▶ **11-2459188**

Port Jefferson Sta., NY 11776-3060

Phone no **631-473-3400**

Form **990-PF** (2018)

Form 990-PF	Capital Gains and Losses for Tax on Investment Income		2018
Name Robert David Lion Gardiner Foundation, Inc.		For calendar year 2018, or tax year beginning 12/01/18 , and ending 12/31/18	Employer Identification Number 13-3354308

(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) Alphabet Inc. Cl C	P	08/29/18	12/26/18
(2) Caterpillar, Inc.	P	10/23/18	12/12/18
(3) Caterpillar, Inc.	P	10/23/18	12/26/18
(4) Delaware Value Fund Institutional Cl	P	11/20/18	12/27/18
(5) FedEx Corp	P	12/13/18	12/21/18
(6) Finanancial Select Sector SPDR Fund	P	11/21/18	12/13/18
(7) Fortinet Inc	P	08/23/18	12/12/18
(8) Fortinet Inc	P	11/02/18	12/12/18
(9) Netflix Inc	P	02/20/18	12/12/18
(10) Netflix Inc	P	02/20/18	12/26/18
(11) Netflix Inc	P	02/20/18	12/26/18
(12) Netflix Inc	P	04/13/18	12/12/18
(13) Salesforce Com Inc	P	07/24/18	12/21/18
(14) Schlumberger Ltd	P	11/16/18	12/26/18
(15) Servicenow Inc	P	08/29/18	12/21/18

(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)
(1) 497,474		624,733	-127,259
(2) 797,072		772,360	24,712
(3) 595,518		620,711	-25,193
(4) 1,000,000		1,099,435	-99,435
(5) 597,258		713,986	-116,728
(6) 2,756,586		2,974,711	-218,125
(7) 15,062		15,730	-668
(8) 753,104		859,829	-106,725
(9) 54,685		56,836	-2,151
(10) 176,761		212,987	-36,226
(11) 424,228		511,524	-87,296
(12) 820,277		948,315	-128,038
(13) 798,064		920,514	-122,450
(14) 596,248		817,187	-220,939
(15) 504,208		600,706	-96,498

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

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) OR Losses (from col (h))
(1)			-127,259
(2)			24,712
(3)			-25,193
(4)			-99,435
(5)			-116,728
(6)			-218,125
(7)			-668
(8)			-106,725
(9)			-2,151
(10)			-36,226
(11)			-87,296
(12)			-128,038
(13)			-122,450
(14)			-220,939
(15)			-96,498

Capital Gains and Losses for Tax on Investment Income			
Form 990-PF	For calendar year 2018, or tax year beginning 12/01/18 , and ending 12/31/18		2018
Name Robert David Lion Gardiner Foundation, Inc.			Employer Identification Number 13-3354308
(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) Visa Inc	P	10/17/18	12/12/18
(2) Westwood SmallCap Value Fund	P	06/05/18	12/12/18
(3) Dividends - Capital Gain			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
(1) 465,816		477,724	-11,908
(2) 1,730,435		2,000,000	-269,565
(3) 296,865			296,865
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) OR Losses (from col (h))
(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	
(1)			-11,908
(2)			-269,565
(3)			296,865
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Indirect Accounting Fees	\$ 4,525	\$ 1,500	\$	\$ 3,025
Total	\$ 4,525	\$ 1,500	\$ 0	\$ 3,025

Statement 2 - Form 990-PF, Part I, Line 19 - Depreciation

Description		Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Telephone System		9/22/11	\$ 1,170	\$ 1,170	200DB	7	\$	\$	\$
Lenovo Computer		12/17/13	1,284	1,272	200DB	5	12		
Computer		6/11/14	959	904	200DB	5	9		
2 Apple Ipads		10/07/17	2,559	1,049	200DB	5	21		
Dell Server		10/17/17	664	269	200DB	5	6		
Computer (Terry)		12/05/17	1,189	1,189	200DB	5	10		
Total			\$ 7,825	\$ 5,853			\$ 58	\$ 0	\$ 0

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Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
Supplies	150			150
Utilities	383			383
Cleaning & maintenance	140			140
Total	673	0	0	673

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

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
Adobe Systems Inc	\$ 1,424,188	\$ 1,424,187	Cost	\$ 3,168,717
Alibaba Group Hldg Ltd	2,089,155	2,916,084	Cost	2,604,330
Alphabet Inc	3,434,694	2,809,961	Cost	2,609,737
Amazon.com Inc	1,517,177	1,517,177	Cost	3,018,960
Apollo Global Mgmt LLC	774,249	774,249	Cost	770,728
Apple Inc	3,134,794	3,936,567	Cost	3,738,438
Boeing Company	2,137,659	2,937,599	Cost	3,176,625
Broadcom Ltd	2,303,216	2,303,216	Cost	2,543,309
AT&T Inc	2,126,922	2,126,922	Cost	1,997,800
Caterpillar Inc	3,851,618	2,458,547	Cost	2,643,056
Chevron Corp	1,501,424	1,501,424	Cost	1,400,671
CSX Corporation	1,697,414	1,697,414	Cost	1,498,079
Dowdupont	2,931,259	2,931,259	Cost	2,674,000
FedEx Corp		2,053,294	Cost	1,774,630
Fortinet Inc	2,503,876	1,628,317	Cost	1,464,944
Goldman Sachs Group		1,003,031	Cost	1,035,710
Home Depot	2,881,577	2,881,577	Cost	3,434,166
Honeywell Intl Inc		1,904,095	Cost	1,909,134
IAC Interactive Corp		598,743	Cost	636,064
JP Morgan Chase & Co	2,001,972	2,951,110	Cost	2,718,717
Merck & Co	2,304,194	2,304,194	Cost	2,331,651
Netflix Inc.	4,594,845	2,865,184	Cost	2,743,515
Paypal Holdings Inc	1,957,344	1,957,344	Cost	2,067,521

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

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
Pioneer Natural Resources Co	\$ 2,191,760	\$ 2,191,760	Cost	\$ 1,871,267
Salesforce.com	2,958,076	2,037,562	Cost	1,890,186
Schlumberger Ltd	2,453,855	1,636,668	Cost	1,233,936
Servicenow Inc	2,900,112	2,299,405	Cost	2,136,600
Sony Corp	1,500,965	1,500,965	Cost	1,452,021
Targa Resource Investments	1,478,841	1,478,841	Cost	1,125,625
Visa Inc	477,724		Cost	
Financial Select Sector SPDR	2,974,711		Cost	
IShares Nasdaq Biotechnology	895,941	1,745,221	Cost	1,615,203
Delaware Value Fund I	3,000,000	2,035,946	Cost	1,843,993
Federated Kaufmann Fund		1,700,000	Cost	1,744,112
Janus Henderson Enterprise Fund I	1,000,000	1,550,229	Cost	1,412,859
Westwood Smallcap Value Inst	2,000,000		Cost	
Alpha Centric Income Opportunities I	5,577,666	5,600,699	Cost	5,530,282
Eaton Vance Short Duration Govt I	5,521,420	5,536,875	Cost	5,521,490
Pioneer Multi-Asset Ultrashort Inc Y	934,529	936,649	Cost	931,011
Eaton Vance Balanced I	2,248,304	2,355,080	Cost	2,294,232
Total	\$ 83,281,481	\$ 82,087,395		\$ 82,563,319

Statement 5 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
Equipment	\$ 3,989	\$ 7,825	\$ 3,894	\$
Total	\$ 3,989	\$ 7,825	\$ 3,894	\$ 0

65710 Robert David Lion Gardiner
13-3354308
FYE: 12/31/2018

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Statement 6 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
Joseph Attonito 16 Bayview Terrace Tequesta FL 33469	President/Ch	0.00	0	0	0
Robert Watkins 3025 Via Viejas Oeste Alpine CA 91901	Vice Pres./D	0.00	0	0	0
Kathryn M. Curran 65 Wake Robin Lane Riverhead NY 11901	Executive Di	0.00	12,188	0	0
Lynne C. Nowick 41 King Arthur's Court St. James NY 11780	Treasurer/Di	0.00	3,846	0	0
Jennifer Attonito 940 N.W. 6th Avenue Boca Raton FL 33431	Secretary/Di	0.00	0	0	0
Justice Peter Fox Cohalan 45 Sunset Drive Sayville NY 11782	Director	0.00	0	0	0

Statement 7 - Form 990-PF, Part IX-A, Line 1 - Summary of Direct Charitable Activities**Description**

The Foundation's direct charitable activities consist of providing for scholarships and donations to educational facilities & other charitable organizations to educate and preserve the history and historical artifacts of Long Island, New York. The Foundation's purpose also includes education and information to the general public in the State of New York, particularly in the area of the Town of Islip and more generally in Suffolk County, concerning the culture, art and tradition of the locality; to cultivate, foster and promote interest in, and understanding and appreciation of the societal heritage of the Town of Islip, particularly during the nineteenth century; to encourage and sponsor the creation and perpetuation by existing and future historical societies of collections and repositories of the deposit, collection and examination of documents and artifacts of various kinds of relevant to such heritage and traditions; and to sponsor and encourage the preservation, restoration and exhibition by existing and future historical societies of at least one facility appropriate to such purpose.

Statement 8 - Form 990-PF, Part XV, Line 2b - Application Format and Required Contents**Description**

All applicants must complete the Main Application Form, Proposal Checklist and Parts A - E, plus attachments, as well as any additional forms that are applicable to the project. The application forms can be found on the Foundation's website.

Statement 9 - Form 990-PF, Part XV, Line 2c - Submission Deadlines**Description**

Grants are reviewed twice per year. Applications are due the second Friday in April, by 5p.m. and the fourth Friday in August, by 5p.m.

Statement 10 - Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations**Description**

The Foundation gives grants up to \$500,000. Award amounts, as well as matching levels, vary depending on the type of project. The different categories and funding limits can be found on the Foundation's website.