

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 01-01-2018 , and ending 12-31-2018

Name of foundation ZICHRON CHAIM AVRAHAM FOUNDATION		A Employer identification number 46-4746889	
Number and street (or P O box number if mail is not delivered to street address) 535 E COUNTY LINE ROAD STE 15		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code LAKEWOOD, NJ 08701		B Telephone number (see instructions) (212) 219-3944	
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		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 <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) ▶ \$ <u>3,207,410</u>		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	
		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 <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(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)	51,078			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	43,429	43,429		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	35,201			
	b Gross sales price for all assets on line 6a <u>3,246,359</u>				
	7 Capital gain net income (from Part IV, line 2)		35,201		
	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	129,708	78,630			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages	12,697	0		12,697
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	800	0		800
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)	760	0		760
	17 Interest	268	0		0
	18 Taxes (attach schedule) (see instructions)	4,850	1,272		328
	19 Depreciation (attach schedule) and depletion	45,494	0		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	62,337	20,047		42,290
	24 Total operating and administrative expenses. Add lines 13 through 23	127,206	21,319		56,875
	25 Contributions, gifts, grants paid	241,325			241,325
26 Total expenses and disbursements. Add lines 24 and 25	368,531	21,319		298,200	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-238,823				
b Net investment income (if negative, enter -0-)		57,311			
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year			End of year		
		(a) Book Value		(b) Book Value		(c) Fair Market Value	
Assets	1 Cash—non-interest-bearing		1,716		133		133
	2 Savings and temporary cash investments		51,942		45,852		45,852
	3 Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____						
	4 Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____						
	5 Grants receivable						
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)						
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____						
	8 Inventories for sale or use						
	9 Prepaid expenses and deferred charges						
	10a Investments—U S and state government obligations (attach schedule)						
	b Investments—corporate stock (attach schedule)		1,901,750		1,712,430		1,629,509
	c Investments—corporate bonds (attach schedule)						
	11 Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____						
	12 Investments—mortgage loans						
	13 Investments—other (attach schedule)						
	14 Land, buildings, and equipment basis ▶ _____ 1,694,475 Less accumulated depreciation (attach schedule) ▶ _____ 162,559		1,570,509		1,531,916		1,531,916
15 Other assets (describe ▶ _____)							
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		3,525,917		3,290,331		3,207,410	
Liabilities	17 Accounts payable and accrued expenses				85		
	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 ▶ _____)		14,622		17,774		
	23 Total liabilities (add lines 17 through 22)		14,622		17,859		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and complete lines 27 through 31.						
	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		3,511,295		3,272,472			
30 Total net assets or fund balances (see instructions)		3,511,295		3,272,472			
31 Total liabilities and net assets/fund balances (see instructions) .		3,525,917		3,290,331			

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	3,511,295
2 Enter amount from Part I, line 27a	2	-238,823
3 Other increases not included in line 2 (itemize) ▶ _____	3	0
4 Add lines 1, 2, and 3	4	3,272,472
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	3,272,472

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1 a PUBLICLY TRADED SECURITIES - SHORT TERM	P		
b PUBLICLY TRADED SECURITIES - LONG TERM	P		
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 2,553,886		2,573,552	-19,666
b 692,473		637,606	54,867
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			-19,666
b			54,867
c			
d			
e			

2 Capital gain net income or (net capital loss)	2	35,201
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2017	160,352	2,828,045	0 056701
2016	187,686	2,203,827	0 085164
2015	265,928	977,494	0 272051
2014	160,188	126,962	1 261700
2013	0	0	0 000000

2 Total of line 1, column (d)	2	1 675616
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 335123
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	3,547,402
5 Multiply line 4 by line 3	5	1,188,816
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	573
7 Add lines 5 and 6	7	1,189,389
8 Enter qualifying distributions from Part XII, line 4	8	298,200

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

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

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for 2018 estimated tax payments. Total tax due is 1,179, with 1,179 refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, 'Yes', and 'No' boxes. Questions cover political activities, unrelated business income, and state reporting.

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions.
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
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A
14 The books are in care of CO RABBI EFRAIM LESSER Telephone no (212) 219-3944
Located at 127 HEARTH COURT LAKEWOOD NJ ZIP+4 08701
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

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.
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?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(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).
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.
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?
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
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).
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?
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).
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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?

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services. ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities.	1a	1,860,336
b	Average of monthly cash balances.	1b	51,622
c	Fair market value of all other assets (see instructions).	1c	1,689,465
d	Total (add lines 1a, b, and c).	1d	3,601,423
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	3,601,423
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	54,021
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	3,547,402
6	Minimum investment return. Enter 5% of line 5.	6	177,370

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	177,370
2a	Tax on investment income for 2018 from Part VI, line 5.	2a	1,146
b	Income tax for 2018 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,146
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	176,224
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	176,224
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	176,224

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	298,200
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	298,200
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	298,200

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				176,224
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only.			0	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2018				
a From 2013.				
b From 2014.	153,840			
c From 2015.	217,053			
d From 2016.	78,153			
e From 2017.	20,298			
f Total of lines 3a through e.	469,344			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ <u>298,200</u>				
a Applied to 2017, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2018 distributable amount.				176,224
e Remaining amount distributed out of corpus	121,976			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))				0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	591,320			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 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).	0			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions).	0			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	591,320			
10 Analysis of line 9				
a Excess from 2014.	153,840			
b Excess from 2015.	217,053			
c Excess from 2016.	78,153			
d Excess from 2017.	20,298			
e Excess from 2018.	121,976			

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 organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 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 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . .					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

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

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

EFRAIM LESSER
535 E COUNTY LINE ROAD STE 15
LAKEWOOD, NJ 08701
(212) 219-3944

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

APPLICANTS OWN FORM CONTAINING GENERAL RESUME OF PROPOSAL

c Any submission deadlines

NONE

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

THE TRUST IS CREATED AND SHALL BE OPERATED EXCLUSIVELY FOR RELIGIOUS, EDUCATIONAL AND CHARITABLE PURPOSES AND TO CARRY ON RELATED ACTIVITIES, TO SUPPORT AND ASSIST THE NEEDS OF GRADUATES OF SINAI ACADEMY, BROOKLYN, NEW YORK, WHO CONTINUE THEIR TORAH STUDIES IN ISRAEL

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> See Additional Data Table				
Total ▶ 3a				
b <i>Approved for future payment</i>				
Total ▶ 3b				

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

Table with 4 columns: (a) Line No, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements

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 [X] No

b If "Yes," complete the following schedule
Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge
Sign Here [Signature] 2019-11-14 [Title]
May the IRS discuss this return with the preparer shown below (see instr)? [X] Yes [] No

Paid Preparer Use Only
Print/Type preparer's name: MARC M DESPAGNI
Preparer's Signature
Date
Check if self-employed []
PTIN: P01360251
Firm's name: MARKS PANETH LLP
Firm's EIN: 11-3518842
Firm's address: 88 FROELICH FARM BLVD, WOODBURY, NY 11797
Phone no: (516) 992-5900

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
BAIS MEDRASH NACHLAS YAAKOV 850 WOODLAND DRIVE LAKEWOOD, NJ 08701	NONE	NC	FOR EDUCATIONAL PURPOSES	50,000
YESHIVA GEDOLAH TIFERES TZVI 28 EAST 13TH STREET LAKEWOOD, NJ 08701	NONE	PC	FOR EDUCATIONAL PURPOSES	5,000
BAIS MEDRASH GEVOHA OF AMERICA 601 PRIVATE WAY LAKEWOOD, NJ 08701	NONE	NC	FOR EDUCATIONAL PURPOSES	25,000
Total				241,325



3a

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
TOMCHEI SHABBOS OF LAKEWOOD 212 SECOND STREET 403 LAKEWOOD, NJ 08701	NONE	PC	FOR EDUCATIONAL PURPOSES	1,000
RABBI BINYAMIN KOLMAN 28 REVIVIM ST JERUSALEM IS	NONE	I	FOR EDUCATIONAL PURPOSES	750
YESHIVAS BRISK506 RIDGE CT LAKEWOOD, NJ 08701	NONE	PC	FOR EDUCATIONAL PURPOSES	5,000
Total ▶ 3a				241,325

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
RABBI ELYAKIM FRIEDMAN 1 PANIM MELROT ST JERUSALEM IS	NONE	I	FOR EDUCATIONAL PURPOSES	1,100
RABBI YITZCHOK TZROY 7 ROSENBLAT ST JERUSALEM IS	NONE	I	FOR EDUCATIONAL PURPOSES	350
RABBI AVROHOM DIAMOND2 EKANA ST JERUSALEM IS	NONE	I	FOR EDUCATIONAL PURPOSES	500
Total ▶ 3a				241,325

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
RABBI YISROEL LEDEREICH 35 SHAUL HAMELECH ST JERUSALEM IS	NONE	I	FOR EDUCATIONAL PURPOSES	250
RABBI YAAKOV GUTKIN25 CHIYUT ST JERUSALEM IS	NONE	I	FOR EDUCATIONAL PURPOSES	600
RABBI ARYEH DAINA12 ELKANAH ST JERUSALEM IS	NONE	I	FOR EDUCATIONAL PURPOSES	300
Total ▶ 3a				241,325

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
RABBI SIMCHA ROTHCHILD 50 BLOCH ST TELZSTONE IS	NONE	I	FOR EDUCATIONAL PURPOSES	300
TZORCHEI AMCHA 3657 JOHNSON AVENUE RIVERDALE, NY 10463	NONE	I	FOR EDUCATIONAL PURPOSES	1,000
KOLLEL ZICHRON YESHAYA 764 LAKEVIEW DRIVE LAKEWOOD, NJ 08701	NONE	PC	FOR EDUCATIONAL PURPOSES	10,000
Total ▶ 3a				241,325

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
KUPAS YOM TOV INC521 5TH ST LAKEWOOD, NJ 08701	NONE	PC	FOR EDUCATIONAL PURPOSES	4,000
BAIS HALEVI705 VALLEY DRIVE LAKEWOOD, NJ 08701	NONE	PC	FOR EDUCATIONAL PURPOSES	3,175
YESHIVAH EMEK HATORAH395 KENT RD HOWELL, NJ 07731	NONE	PC	FOR EDUCATIONAL PURPOSES	5,000
Total ▶ 3a				241,325

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
MEGED SHOMAYIM C/O BERNATH ROSENBERG 127 RT 59 MONSEY, NY 10952	NONE	PC	FOR EDUCATIONAL PURPOSES	128,000
Total ▶ 3a				241,325

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

TY 2018 Depreciation Schedule

Name: ZICHRON CHAIM AVRAHAM FOUNDATION

EIN: 46-4746889

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
BUILDING	2015-01-01	396,000	30,039	SL	39 0000000000000	10,154	0		
LAND	2015-01-01	44,000		L		0	0		
BUILDING IMPROVEMENTS	2015-06-30	530,470	34,572	SL	39 0000000000000	13,602	0		
FURNITURE	2015-06-30	3,650	913	SL	5 0000000000000	365	0		
BUILDING IMPROVEMENTS	2016-06-30	649,709	25,683	SL	39 0000000000000	16,659	0		
FURNITURE	2016-04-20	13,877	2,082	SL	5 0000000000000	1,388	0		
LIBRARY PROJECT	2017-05-24	11,300	565	SL	5 0000000000000	1,130	0		
WINDOW TREATMENT	2017-09-05	1,699	85	SL	5 0000000000000	170	0		
LIBRARY PROJECT	2017-03-23	6,112	306	SL	5 0000000000000	611	0		
INTERIOR DOORS	2017-03-13	6,193	126	SL	39 0000000000000	159	0		
LIBRARY PROJECT	2017-03-13	7,920	396	SL	5 0000000000000	792	0		
LIGHTING	2017-12-29	16,644	18	SL	39 0000000000000	427	0		
BUILDING IMPROVEMENTS - HVAC	2018-10-01	6,901		SL	39 0000000000000	37	0		

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

TY 2018 Expenditure Responsibility Statement

Name: ZICHRON CHAIM AVRAHAM FOUNDATION

EIN: 46-4746889

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
VARIOUS RABBIS - SEE PART XV LINE 3	28 REVIVIM STREET AND OTHERS JERUSALEM IS	2018-12-31	5,150	A PRE-GRANT INQUIRY WAS MADE TO DETERMINE THE GRANT MET THE FOUNDATION'S MISSION ALL OF THE GRANTS LISTED ON FORM 990-PF, PART XV LINE 3 WERE GIVEN TO RABBIS TO BE USED IN THEIR DISCRETIONARY FUNDS AND ARE FOR EDUCATION PROGRAMS THE GRANTEE PROVIDED APPROPRIATE BACKUP FOR THE USE OF THE FUNDS					
BAIS MEDRASH NACHLAS YAAKOV	850 WOODLAND DRIVE LAKEWOOD, NJ 08701	2018-01-10	50,000	A PRE-GRANT INQUIRY WAS MADE TO DETERMINE THE GRANT MET THE FOUNDATION'S MISSION THE GRANT WAS USED TO FUND RELIGIOUS EDUCATION THE GRANTEE PROVIDED APPROPRIATE BACKUP FOR THE USE OF THE FUNDS					
BAIS MEDRASH GOVOHA OF AMERICA	601 PRIVATE WAY LAKEWOOD, NJ 08701	2018-02-20	25,000	A PRE-GRANT INQUIRY WAS MADE TO DETERMINE THE GRANT MET THE FOUNDATION'S MISSION THE GRANT WAS USED TO FUND RELIGIOUS EDUCATION THE GRANTEE PROVIDED APPROPRIATE BACKUP FOR THE USE OF THE FUNDS					

TY 2018 General Explanation Attachment**Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889**General Explanation Attachment**

Identifier	Return Reference	Explanation	
1		FORM 990-PF, PART VII-B LINE 1B	AMOUNTS BORROWED REPRESENT INTEREST FREE LOANS FROM AFFILIATES

TY 2018 Investments Corporate Stock Schedule**Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889**Investments Corporation Stock Schedule**

Name of Stock	End of Year Book Value	End of Year Fair Market Value
517 SHS ISHARES IBOXX	57,682	58,328
226 SHS ISHARES TIPS	24,700	24,750
670 SHS VANGUARD INFORMATION	110,190	111,776
310 SHS ISHARES 3-7 YEAR	37,087	37,634
839 SHS ISHARES MBS ETF	86,439	87,801
1028 SHS VANGUARD INTERMEDIATE	82,399	83,566
148 SHS ISHARES IBOXX HIGH YIELD	12,400	12,003
950 SHS VANGUARD SHORT TERM BOND	74,072	74,641
1190 SHS REAL ESTATE SELECT	37,200	36,890
125 SHS VANECK VECTORS J.P	4,123	4,125
2826 SHS INC CORE MSCI	147,809	133,246
896 SHS HEALTH CARE SELECT SPDR	73,034	77,513
691 SHS CONSUMER DISCRETIONARY	69,337	68,416
399 SHS FIRST TRUST DOW JONES	45,354	46,547
397 SHS ISHARES NASDAQ BIOTECH	43,501	38,283
4892 SHS SPDR US FINANCIAL SECTOR	132,714	116,527
587 SHS VANGUARD CONSUMER	83,343	76,997
438 SHS VANGUARD MATERIALS ETF	53,637	48,544
910 SHS VANGUARD INDUSTRIAL ETF	126,160	109,573
395 SHS COMM SERVICES SELECT	17,807	16,306
943 SHS INVESCO EMERGING MARKETS	24,730	24,914
603 SHS INVESCO PREFERRED ETF	8,265	8,122
5097 SHS ISHARES TR CORE MSCI EAF ETF	304,025	280,335
360 SHS SECTOR SPDR ENERGY	24,383	20,646
350 SHS SECTOR SPDR UTILITIES	17,293	18,522
476 SHS SPDR S&P INSURANCE ETF	14,746	13,504

**TY 2018 Land, Etc.
Schedule****Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDING	396,000	40,193	355,807	
LAND	44,000	0	44,000	
BUILDING IMPROVEMENTS	530,470	48,174	482,296	
FURNITURE	3,650	3,103	547	
BUILDING IMPROVEMENTS	649,709	42,342	607,367	
FURNITURE	13,877	10,409	3,468	
LIBRARY PROJECT	11,300	7,345	3,955	
WINDOW TREATMENT	1,699	1,105	594	
LIBRARY PROJECT	6,112	3,973	2,139	
INTERIOR DOORS	6,193	285	5,908	
LIBRARY PROJECT	7,920	5,148	2,772	
LIGHTING	16,644	445	16,199	
BUILDING IMPROVEMENTS - HVAC	6,901	37	6,864	

TY 2018 Legal Fees Schedule**Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	800	0		800

TY 2018 Other Expenses Schedule**Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OFFICE SUPPLIES	161	0		161
INSURANCE	4,350	0		4,350
UTILITIES	14,873	0		14,873
REPAIRS AND MAINTENANCE	20,878	0		20,878
BANK CHARGES	279	279		0
INVESTMENT FEES	19,768	19,768		0
GAS, TOLLS AND PARKING	2,028	0		2,028

TY 2018 Other Liabilities Schedule**Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889

Description	Beginning of Year - Book Value	End of Year - Book Value
DUE TO AFFILIATES	14,622	17,774

TY 2018 Other Professional Fees Schedule**Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER PROFESSIONAL FEES	760	0		760

TY 2018 Taxes Schedule**Name:** ZICHRON CHAIM AVRAHAM FOUNDATION**EIN:** 46-4746889

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CORPORATION TAXES	3,000	0		0
FOREIGN TAXES WITHHELD	1,272	1,272		0
PAYROLL TAXES	328	0		328
NYS FILING FEE	250	0		0

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047
2018

Name of the organization
ZICHRON CHAIM AVRAHAM FOUNDATION

Employer identification number
46-4746889

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 foundation

Check 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 other 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 33¹ 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization ZICHRON CHAIM AVRAHAM FOUNDATION	Employer identification number 46-4746889
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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	EJ REALTY 45 LLC 24 MYRTLE PLACE LAKEWOOD, NJ 08701	\$ 47,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>

Name of organization ZICHRON CHAIM AVRAHAM FOUNDATION	Employer identification number 46-4746889
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Part II Noncash Property			
(a) No. from Part I	(b) Description of noncash property given <small>(See instructions) Use duplicate copies of Part II if additional space is needed</small>	(c) FMV (or estimate) <small>(See instructions)</small>	(d) Date received
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____
_____	_____ _____ _____	_____ \$	_____

Name of organization ZICHRON CHAIM AVRAHAM FOUNDATION	Employer identification number 46-4746889
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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 information once. See instructions.) ▶ \$ _____
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
_____	_____
_____	_____