

CREW | citizens for responsibility and ethics in washington

August 8, 2016

The Honorable John A. Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, DC 20224

By electronic mail (IRS.Commissioner@IRS.gov) and First Class mail

Re: Complaint Against The Donald J. Trump Foundation, Inc.

Dear Commissioner Koskinen:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether The Donald J. Trump Foundation, Inc. (“Trump Foundation”), a private foundation organized under sections 501(c)(3) and 509 of the Internal Revenue Code (“tax code”), violated its status as a tax-exempt private foundation by participating in the presidential campaign of its president, Donald J. Trump, and by advocating for Mr. Trump’s nomination and election.¹

The Trump Foundation appears to have participated in Mr. Trump’s campaign in several ways. In January 2016, Mr. Trump used the Trump Foundation as part of a campaign event he organized and hosted to raise funds for veterans groups. Millions of dollars collected from the event were given to the Trump Foundation, with much of that money donated through a website that directed the collected funds to the Trump Foundation. Mr. Trump’s campaign also selected and screened some of the groups that received grants from the foundation, and arranged for several of the groups to publicly receive ceremonial Trump Foundation checks from Mr. Trump himself as part of campaign events.

Moreover, the Trump Foundation effectively advocated for Mr. Trump’s nomination and election when it printed his campaign slogan – “Make America Great Again!” – on those ceremonial checks presented to veterans groups at campaign rallies. Accordingly, the IRS should investigate whether the Trump Foundation’s conduct violated the tax code.

The Donald J. Trump Foundation, Inc. and Donald J. Trump for President, Inc.

The Trump Foundation is a private foundation established in 1987 and Mr. Trump is its president.² On all of its Form 990-PF tax returns the Trump Foundation has represented it did not participate or intervene in any political campaigns.³

¹ CREW submits this letter in lieu of Form 13909; a copy is being sent to the Dallas office.

² The Donald J. Trump Foundation, 2013 Form 990-PF, Part VIII, Line 1 (excerpts attached as Exhibit A).

³ See, e.g., *id.*, Part VII-A, Lines 1a, 1d, and 1e; Part XVII, Line 1a.

Donald J. Trump for President, Inc. (“Trump for President”) is the principal campaign committee for Mr. Trump’s campaign for president.⁴ “Make America Great Again!” is the Trump campaign’s slogan. Mr. Trump is renowned for wearing a hat with the slogan on it, he uses the phrase repeatedly in speeches, the slogan is featured on the Trump for President logo, on the Trump for President website, and in the Trump campaign’s advertisements, and Trump for President owns the trademark on the phrase.⁵

The Trump Foundation’s Political Activity

The Trump Foundation’s participation in Mr. Trump’s presidential campaign began in January 2016, when Mr. Trump used the foundation as an element of a campaign event in Iowa. In late January, less than a week before the Iowa Republican caucuses, Mr. Trump announced he would not attend a debate scheduled for January 28 due to his ongoing conflict with the debate’s host.⁶ Instead, Mr. Trump organized and hosted a televised event at the same time as the debate, ostensibly to raise money for veterans groups.⁷ The televised fundraiser clearly was a campaign event. Trump for President paid to rent the location where the event was held, participants at the event expressly advocated for Mr. Trump’s nomination and election, and the “Make America Great Again!” slogan was displayed.⁸ While the Trump campaign touted the event as a fundraiser for “the Veterans and Wounded Warriors,”⁹ millions of dollars collected from the event were given to the Trump Foundation rather than directly to veterans charities.¹⁰ Much of that money was donated through a website, donalddjtrumpforvets.com, which collected funds for

⁴ Donald J. Trump for President, Inc., FEC Form 1, Statement of Organization, June 29, 2016, *available at* <http://docquery.fec.gov/pdf/501/201506299000000501/201506299000000501.pdf>.

⁵ Trump for President website, homepage, *available at* <https://www.donalddjtrump.com/>; Trump for President website, “Shop” page, *available at* <https://shop.donalddjtrump.com/>; Trump for President, Voters Speak – TV Spot, *available at* <http://www.donalddjtrump.com/media/voters-speak-tv-spot>; U.S. Patent and Trademark Office, Trademark Electronic Search System entry for “Make American Great Again”, *available via* <http://www.uspto.gov/trademarks-application-process/search-trademark-database>.

⁶ Philip Rucker, Dan Balz, and Jenna Johnson, Trump Says He Won’t Participate in GOP Debate on Fox News, *Washington Post*, Jan. 26, 2016, *available at* https://www.washingtonpost.com/politics/trump-says-he-wont-participate-in-gop-debate-on-fox-news/2016/01/26/58fa0b2e-c490-11e5-a4aa-f25866ba0dc6_story.html; Maggie Haberman and Nick Corasaniti, Donald Trump, in Feud With Fox News, Shuns Debate, *New York Times*, Jan. 26, 2016, *available at* <http://www.nytimes.com/2016/01/27/us/politics/trump-feud-fox-debate.html>.

⁷ Tony LoBianco, Trump Announces Event to Benefit Veterans During Fox Debate, *CNN*, Jan. 27, 2016, *available at* <http://www.cnn.com/2016/01/27/politics/donald-trump-veterans-event/>; Press Release, Trump Campaign Statement on Fox News Debate, Jan. 26, 2016, *available at* <https://www.donalddjtrump.com/press-releases/trump-campaign-statement-on-fox-news-debate>.

⁸ Donald J. Trump for President, Inc., FEC Form 3P, February Monthly Report, Feb. 20, 2016, at 402, *available at* <http://docquery.fec.gov/pdf/594/201602209008575594/201602209008575594.pdf>; Right Side Broadcasting, Full Event, Donald Trump Special Event for Veterans in Des Moines, IA (1-28-16), *available at* <https://www.youtube.com/watch?v=2PMynb62GRk>; Heidi M. Przybyla, Trump Sticks to Pledge, Holding Rival Event During Debate, *USA Today*, Jan. 29, 2016, *available at* <http://www.usatoday.com/story/news/politics/elections/2016/01/28/donald-trump-fox-news-debate-veterans/79478816/>.

⁹ Press Release, Trump Campaign Statement on Fox News Debate, Jan. 26, 2016.

¹⁰ David A. Fahrenthold, What Ever Happened to All That Money Raised For the Veterans?, *Washington Post*, March 3, 2016, *available at* https://www.washingtonpost.com/politics/what-ever-happened-to-all-that-money-y-trump-raised-for-the-veterans/2016/03/03/tbafd9a0-e0b2-11e5-8d98-4b3d9215ade1_story.html.

the Trump Foundation.¹¹ In addition, an initial list of groups selected to receive grants was printed on Trump Foundation letterhead.¹²

The Trump Foundation's participation in Mr. Trump's campaign continued in the process of selecting and distributing the funds raised for veterans groups. Trump for President employees appear to have been directly involved in selecting and screening at least some of the groups that received grants from the Trump Foundation. For example, a week and a half before the New Hampshire primary, Keith Howard, the executive director of Liberty House, a New Hampshire group that provides outreach to homeless veterans, said he received a phone call "from a Col. Stuart Jolly, who said he was calling on behalf of the Trump Foundation."¹³ Mr. Jolly asked Mr. Howard about Liberty House's operations and finances, and wanted "to know whether Liberty House would be willing to accept money from the Trump Foundation."¹⁴

Mr. Jolly, however, does not have any known association with the Trump Foundation. The foundation does not have a website, but Mr. Jolly is not listed as an employee on any of the Trump Foundation's Form 990-PF tax returns, and he does not name the Trump Foundation as one of his employers or affiliations.¹⁵ Mr. Jolly, however, worked for Trump for President at the time he spoke to Mr. Howard, serving then as the campaign's New Hampshire staff member and tasked with executing the "ground game" in the state.¹⁶ Mr. Jolly later served as the Trump campaign's national field director.¹⁷

The Trump Foundation further permitted Mr. Trump's presidential campaign to participate in the distribution of foundation grants to veterans groups, with the Trump campaign arranging for several veterans groups to publicly receive funds at Trump for President campaign events. In that process, the Trump Foundation effectively advocated for Mr. Trump's election by prominently displaying the Trump campaign's slogan on ceremonial checks handed to the groups at the campaign rallies.

¹¹ Trump's New Pro-Veterans Website Directs All Donations to Trump's Personal Foundation, *The Federalist*, Jan. 28, 2016, available at <http://thefederalist.com/2016/01/28/trumps-new-pro-veterans-website-directs-all-donations-to-trumps-personal-foundation/>.

¹² See https://assets.donaldjtrump.com/MILITARY_CHARITIES_SHEET_FOR_MR._TRUMP.pdf.

¹³ Carol Robidoux, How NH's Liberty House Will Spend Its Cut of Donald Trump's \$6 Million Raised for Vets, *ManchesterInkLink.com*, Jan. 29, 2016, available at <http://manchesterinklink.com/how-nhs-liberty-house-will-spend-its-cut-of-donald-trumps-6m-raised-for-vets/>; see also Michael Wyland, Trump Donation to Vets Charity: One Grantee's Experience, *Nonprofit Quarterly*, June 7, 2016, available at <https://nonprofitquarterly.org/2016/06/07/trump-donation-to-vets-charity-one-grantees-experience/>.

¹⁴ Robidoux, *ManchesterInkLink.com*, Jan. 29, 2016.

¹⁵ See, e.g., The Donald J. Trump Foundation, 2013 Form 990-PF, Part VIII; LinkedIn page for Stuart Jolly, available at <https://www.linkedin.com/in/stuart-jolly-244625116>.

¹⁶ *Id.*; Mike McCarville, Stuart Jolly Emerges as Key Trump Advisor, *The McCarville Report*, Feb. 10, 2016, available at <http://mccarvillereport.com/archives/36478> (quoting Mr. Jolly); Ben Schreckinger, Trump Resists Staff Calls to Change Course, *Politico*, Feb. 3, 2016, available at <http://www.politico.com/story/2016/02/trump-resists-staff-calls-to-change-course-218711>.

¹⁷ Alex Isenstadt and Kenneth P. Vogel, Trump Ally Stuart Jolly Joins Super PAC, *Politico*, May 27, 2016, available at <http://www.politico.com/story/2016/05/stuart-jolly-donald-trump-backer-super-pac-223681>.

On at least four occasions – all just before the Iowa caucuses or the New Hampshire primary – Trump for President arranged for groups that received grants to publicly accept giant ceremonial checks purportedly from the Trump Foundation at Trump campaign events. On January 31, 2016, for example, one day before the Iowa caucuses, Mr. Trump personally handed a ceremonial check from the “Donald J. Trump Foundation” to representatives of Support Siouxland Soldiers at a campaign event in Sioux City, Iowa.¹⁸ At the bottom of the check, in large block letters, the Trump campaign slogan “Make America Great Again!” was printed.¹⁹

Mr. Trump similarly presented a ceremonial check from the Trump Foundation on January 30 to a representative of the Puppy Jake Foundation at a campaign rally in Davenport and handed a check to a representative of Partners for Patriots at a campaign rally in Council Bluffs on January 29.²⁰ Both checks had the Trump campaign slogan printed at the bottom.

The Trump campaign also attempted to arrange for a ceremonial check to be handed to Mr. Howard of Liberty House at a New Hampshire campaign event just before that state’s primary, and at least implied that the funds were dependent on Mr. Howard publicly appearing to accept them.²¹ According to Mr. Howard, a Trump campaign staffer called to tell him that Mr. Trump would like to personally present him with a check at a campaign rally in Londonderry the day before the primary.²² Mr. Howard, concerned that accepting the check at a campaign event could jeopardize his organization’s tax-exempt status, checked with the New Hampshire Attorney General’s office, which advised him that his concern was valid.²³ When Mr. Howard notified the Trump campaign of this problem, they “pushed back,” telling him they had similarly handed over checks to charities at campaign events in Iowa.²⁴ Eventually, they agreed that Mr. Trump would hand the check to State Rep. Al Baldasaro, a Trump adviser, who would give it

¹⁸ Eric Salzman, *Veterans Groups Outside Iowa and NH Still Waiting on Trump Money*, *MSNBC*, Feb. 9, 2016, available at <http://www.msnbc.com/msnbc/veterans-groups-outside-iowa-still-waiting-trump-money>; Tim Mak, *Donald Trump Accused of Using His Charity as a Political Slush Fund*, *Daily Beast*, June 16, 2016 (photo of event), available at <http://www.thedailybeast.com/articles/2016/06/16/donald-trump-accused-of-using-his-charity-as-a-political-slush-fund.html>.

¹⁹ *Id.*

²⁰ Caitlin Yilek, *Trump Gives \$100K to Group That Trains Dogs to Help Veterans*, *The Hill*, Jan. 30, 2016, available at <http://thehill.com/blogs/ballot-box/presidential-races/267637-trump-gives-100k-to-veterans-organization-working-with>; <https://twitter.com/idaveprice/status/760567831784148992>; Mike Bell, *Partners for Patriots Receives \$100K From Trump’s Foundation*, *Sioux City Journal*, Feb. 14, 2016 (showing photo of January 29 event), available at http://siouxcityjournal.com/news/partners-for-patriots-receives-k-from-trump-s-foundation/article_4c97be0f-b753-52dd-b638-bad27e997c30.html.

²¹ Tim Mak, *Trump Tried to Pay Vets to Be Props*, *Daily Beast*, Feb. 6, 2016, available at <http://www.thedailybeast.com/articles/2016/02/06/nh-vets-pass-on-being-trump-s-paid-props.html>; Carol Robidoux, *Liberty House Exec Rejects Trump Invitation to Receive ‘Big Check’ At Campaign Rally*, *ManchesterInkLink.com*, Feb. 9, 2016, available at <http://manchesterinklink.com/liberty-house-exec-rejects-trump-invitation-to-receive-big-check-at-campaign-rally/>; Reena Flores and Julianna Goldman, *Donald Trump Campaign Promised Money to Veterans Group for Campaign Appearance*, *CBS News*, Feb. 8, 2016, available at <http://www.cbsnews.com/news/donald-trump-campaign-promised-money-to-veterans-group-for-campaign-appearance/>; Wyland, *Nonprofit Quarterly*, June 7, 2016.

²² Mak, *Daily Beast*, Feb. 6, 2016; Robidoux, *ManchesterInkLink.com*, Feb. 9, 2016.

²³ Mak, *Daily Beast*, Feb. 6, 2016; Robidoux.

²⁴ *ManchesterInkLink.com*, Feb. 9, 2016.

later to Mr. Howard.²⁵ Like the others, this ceremonial check said it was from the “Donald J. Trump Foundation” and had “Make America Great Again!” printed on it, and Mr. Baldasaro accepted the check at the campaign rally the day before the primary.²⁶

Ironically but tellingly, the money Liberty House eventually received did not come from the Trump Foundation. The actual check Liberty House later received came from the Stewart J. Rahr Foundation, the foundation of one of Mr. Trump’s friends.²⁷ As a result, the ceremonial check purportedly from the Trump Foundation that Mr. Trump handed to Mr. Baldasaro with the campaign slogan printed on it had no function other than as a prop.

The Trump Foundation also participated in the Trump campaign when Mr. Trump used it as the centerpiece of a campaign event publicly announcing additional Trump Foundation grants to veterans groups. At that May 31 event, Mr. Trump first discussed the presidential campaign, then announced the groups that had received funds from the foundation.²⁸ As at the January 28 fundraiser, the Trump campaign’s slogan was prominently displayed at the event.²⁹

The Trump Foundation’s Pattern of Engaging in Political Activity

The Trump Foundation’s participation in Mr. Trump’s presidential campaign is not the first time the foundation has engaged in political activity. As CREW explained in a complaint filed in March 2016, the Trump Foundation in 2013 apparently violated its tax-exempt status by making a contribution to a political organization associated with Florida Attorney General Pam Bondi.³⁰ According to Florida campaign finance records, in September 2013 the Trump Foundation made a \$25,000 contribution to a political organization registered with the IRS under section 527 of the tax code.³¹ In addition, the Trump Foundation represented to the IRS it did not transfer any money to a section 527 organization or engage in any political activity in 2013, and failed to report the political contribution.³² Accordingly, it appears the Trump Foundation has a pattern of engaging in prohibited political activity.

²⁵ Mak, *Daily Beast*, Feb. 6, 2016.

²⁶ Robidoux, *ManchesterInkLink.com*, Feb. 9, 2016; Right Side Broadcasting, Full Event: Donald Trump Town Hall in Londonderry, NH (2-8-16), available at https://www.youtube.com/watch?v=SPBX_vQoDUA&feature=youtu.be&t=53m13s.

²⁷ Wyland, *Nonprofit Quarterly*, June 7, 2016.

²⁸ Transcripts, Trump Gives Account of Veteran Fundraiser, CNN, May 31, 2016, available at <http://www.cnn.com/TRANSCRIPTS/1605/31/ath.01.html>; David A. Fahrenthold, Trump Announced His Gifts to Veterans. Here’s What We Learned, *Washington Post*, May 31, 2016, available at <https://www.washingtonpost.com/news/post-politics/wp/2016/05/30/tomorrow-trump-will-give-more-details-about-his-donations-to-vets-heres-what-we-still-dont-know/>.

²⁹ David A. Fahrenthold and Jose A. DelReal, Trump Rails Against Scrutiny Over Delayed Donations to Veterans Groups, *Washington Post*, May 31, 2016, available at <https://www.washingtonpost.com/news/post-politics/wp/2016/05/31/trump-rails-against-scrutiny-over-delayed-donations-to-veterans-groups/>.

³⁰ CREW IRS complaint against the Donald J. Trump Foundation, Mar. 21, 2016, available at <http://www.citizensforethics.org/legal-filing/crew-files-complaint-trump-foundation/>.

³¹ *Id.*

³² *Id.*

Potential Violation

26 U.S.C. § 501(c)(3)

Section 501(c)(3) prohibits public charities and private foundations from participating or intervening in any political campaign on behalf of or in opposition to any candidate for public office. This statutory prohibition is absolute – the political intervention does not need to be a substantial part of the organization’s activity.³³

A communication that “explicitly advocates the election or defeat of an individual to public office” unquestionably is political campaign activity.³⁴ The IRS has not defined “explicitly advocates,” but the Federal Election Commission (“FEC”) has defined the parallel term “expressly advocating” the election or defeat of a candidate.³⁵ Under that definition, express advocacy includes “communications of campaign slogan(s)” which in context “can have no other reasonable meaning than to urge the election or defeat of a candidate.”³⁶

In addition, other conduct by a section 501(c)(3) organization is evaluated using a facts and circumstances test to determine if it constitutes political participation or intervention.³⁷ Notably, in one recent ruling, the IRS determined that when a tax-exempt organization was founded and controlled by a political figure who recently ran for office, the organization’s activities that “coincide with [the founder’s] political interests” were political activity.³⁸ While this decision does not directly address the conduct of the Trump Foundation here, it suggests that when a political candidate also controls a tax-exempt organization, the organization’s activities that support the candidate’s campaign can constitute political activity.

The Trump Foundation appears to have participated in Mr. Trump’s political campaign when Mr. Trump used it as an element of the televised Iowa fundraiser he organized and hosted as a campaign event to run counter to the debate he boycotted. The Trump campaign also selected and screened at least some of the groups that received foundation grants and arranged for several of the groups to publicly receive ceremonial checks from Mr. Trump at campaign

³³ See, e.g., *United States v. Dykema*, 666 F.3d 1096, 1101 (7th Cir. 1981); IRS, Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations, FS-2006-17, February 2006 (“IRS Fact Sheet 2006-17”).

³⁴ Rev. Rul. 2004-06; see also Judith E. Kindell and John Francis Reilly, Election Year Issues, 2002 EO CPE Text, at 349, 388.

³⁵ 11 C.F.R. § 100.22.

³⁶ 11 C.F.R. § 100.22(a). The IRS is not bound by the FEC’s definition, but as the scope of section 501(c)(3)’s prohibition on political activity is broader than the FEC’s “express advocacy” standard, conduct within the FEC’s definition is almost certainly prohibited by section 501(c)(3). Kindell and Reilly, Election Year Issues, 2002 EO CPE Text, at 349 (“The language of IRC 501(c)(3) indicates a much broader scope [than the “express advocacy” standard] to the concept of participation or intervention in a political campaign.”), 388 (“As discussed above, the FECA ‘express advocacy’ standard for political activity is more limited than ‘participation in a political campaign’ for purposes of IRC 501(c)(3).”).

³⁷ Rev. Rul. 2004-06; Rev. Rul. 2007-41.

³⁸ Priv. Ltr. Rul. 201224034.

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events, and Mr. Trump announced additional foundation grants at a campaign event where his campaign slogan was prominently displayed. Under these facts and circumstances, and especially as Mr. Trump was both a political candidate and controlled the Trump Foundation, the Trump Foundation appears to have participated in Mr. Trump's campaign.

Moreover, the Trump Foundation most likely engaged in political activity by printing "Make America Great Again!" – the slogan of Mr. Trump's campaign – on the ceremonial checks from the "Donald J. Trump Foundation" that were presented to veterans groups at Trump campaign rallies. Those checks unquestionably communicated the Trump for President's campaign slogan, and in the context of a campaign rally designed to advocate for Mr. Trump's nomination and at which Mr. Trump spoke, the use of the slogan can have no reasonable meaning other than to urge his election. The political nature of those checks is underscored by the ceremonial check given to Liberty House that had the campaign slogan on it. While it purported to show the Trump Foundation was making a contribution to the group, in fact another foundation gave the money. That check, therefore, served as nothing more than a campaign sign promoting Mr. Trump's candidacy.

As a result, the Trump Foundation appears to have violated section 501(c)(3). Violations of this prohibition can result in revocation of tax-exempt status and the imposition of excise and other taxes.³⁹

Conclusion

The tax code provides significant benefits to private foundations and public charities. Donations to these groups are tax deductible, and their operations are largely tax exempt. The tax code, however, also limits the activities of private foundations and public charities. One critical restriction on these organizations is that they may not engage in any political activity. The Trump Foundation appears to have violated this prohibition by participating in Mr. Trump's campaign and advocating for Mr. Trump's nomination and election. Accordingly, the IRS should investigate the Trump Foundation and, should it find that the foundation violated its tax-exempt status, take appropriate action, which may include revoking its section 501(c)(3) status and imposing applicable taxes.

Thank you for your prompt attention to this matter.

Sincerely,



Noah Bookbinder
Executive Director
Citizens for Responsibility and Ethics in Washington

³⁹ IRS Fact Sheet 2006-17; 26 U.S.C. §§ 4945, 4955.

EXHIBIT A

Form **990-PF**

Return of Private Foundation

OMB No 1545-0052

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

Department of the Treasury
Internal Revenue Service

- Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.
- Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation THE DONALD J TRUMP FOUNDATION		A Employer identification number 13-3404773
Number and street (or P O box number if mail is not delivered to street address) Room/suite C/O WEISERMAZARS LLP 60 CROSSWAYS PK DR NO 301		B Telephone number (see instructions) (212) 715-7231
City or town, state or province, country, and ZIP or foreign postal code WOODBURY, NY 11797		C If exemption application is pending, check here <input type="checkbox"/>
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) \$ 1,369,746	J Accounting method <input type="checkbox"/> Cash <input checked="" 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 (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	565,832			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	4,033	4,033		
	4 Dividends and interest from securities.				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0		
	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	569,865	4,033			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	5,000	0		5,000
	c Other professional fees (attach schedule)	55	0		55
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	250	0		250
	24 Total operating and administrative expenses. Add lines 13 through 23	5,305	0		5,305
	25 Contributions, gifts, grants paid.	913,075			913,075
26 Total expenses and disbursements. Add lines 24 and 25	918,380	0		918,380	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-348,515				
b Net investment income (if negative, enter -0-)		4,033			
c Adjusted net income (if negative, enter -0-)					

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	40
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	40
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	40
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	421
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	421
8	Enter any penalty for underpayment of estimated tax. Check here <input 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	381
11	Enter the amount of line 10 to be Credited to 2014 estimated tax 381 Refunded	11	0

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input checked="" type="checkbox"/> \$ 0 (2) On foundation managers <input checked="" type="checkbox"/> \$ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
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?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

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

5a During the year did the foundation pay or incur any amount to				
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b	
Organizations relying on a current notice regarding disaster assistance check here.		<input checked="" type="checkbox"/>		
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	No
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

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

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

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

60 CROSSWAYS PARK DRIVE WEST
NY 11797

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DONALD J TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	PRESIDENT 0 00	0	0	0
ALLEN WEISSELBERG C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	TREASURER 0 00	0	0	0
DONALD J TRUMP JR C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0 00	0	0	0
ERIC F TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0 00	0	0	0
IVANKA M TRUMP C/O TRUMP ORGANIZATION 725 5TH AVE NEW YORK, NY 10022	DIRECTOR 0 00	0	0	0