

# Change in Accounting Period

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](http://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**

**May 1, 2018, and ending**

**Dec 31, 2018**

Name of foundation

FRIENDS FOUNDATION FOR THE AGING

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

PO BOX 1081

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

LANGHORNE PA 19047

**G** Check all that apply: ☐ Initial return ☐ Initial return of a former public charity  
☐ Final return ☐ Amended return  
☐ Address change ☐ Name change

**H** Check type of organization: ☒ Section 501(c)(3) exempt private foundation  
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

**I** Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 12,209,088.  
**J** Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) \_\_\_\_\_  
(Part I, column (d) must be on cash basis.)

**A** Employer identification number

22-1524182

**B** Telephone number (see instructions)

(215) 478-6663

**C** If exemption application is pending, check here ▶ ☐

**D** 1. Foreign organizations, check here . . . ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation . . . ▶ ☐

**E** If private foundation status was terminated under section 507(b)(1)(A), check here . . . ▶ ☐

**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . ▶ ☐

### Part I

**Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>				
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				
4 Dividends and interest from securities . . . . .	327,648.	327,648.		
5a Gross rents . . . . .				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	697,593.			
b Gross sales price for all assets on line 6a 6,305,087.		L-6a Stmt		
7 Capital gain net income (from Part IV, line 2) . .		697,593.		
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 <b>Total.</b> Add lines 1 through 11 . . . . .	1,025,241.	1,025,241.		
<b>Operating and Administrative Expenses</b>				
13 Compensation of officers, directors, trustees, etc.	47,568.			47,568.
14 Other employee salaries and wages . . . . .				
15 Pension plans, employee benefits	0.			
16a Legal fees (attach schedule) . . . L-16a Stmt	15,997.			15,997.
b Accounting fees (attach schedule) L-16b Stmt	23,275.			23,275.
c Other professional fees (attach schedule) L-16c Stmt	2,920.	281.		2,637.
17 Interest . . . . .				
18 Taxes (attach schedule) (see instructions) See Stmt	23,639.			3,734.
19 Depreciation (attach schedule) and depletion . .	37.	37.		
20 Occupancy . . . . .	2,931.			2,931.
21 Travel, conferences, and meetings . . . . .	9,889.			9,889.
22 Printing and publications . . . . .				
23 Other expenses (attach schedule) See Stmt	32,837.	30,361.		2,476.
24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	159,093.	30,679.		108,507.
25 Contributions, gifts, grants paid . . . . .	234,000.			234,000.
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	393,093.	30,679.		342,507.
27 Subtract line 26 from line 12:				
a <b>Excess of revenue over expenses and disbursements</b>	632,148.			
b <b>Net investment income</b> (if negative, enter -0-) .		994,562.		
c <b>Adjusted net income</b> (if negative, enter -0-) . .				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

Form **990-PF** (2018)

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<b>Part II Balance Sheets</b> Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	4,911.	2,395.	2,395.
	<b>2</b> Savings and temporary cash investments . . . . .	19,590.	130,082.	130,082.
	<b>3</b> Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	<b>4</b> Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	<b>5</b> Grants receivable . . . . .			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
	<b>8</b> Inventories for sale or use . . . . .			
	<b>9</b> Prepaid expenses and deferred charges . . . . .			
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule)			
	<b>b</b> Investments—corporate stock (attach schedule) L-10b Stmt	6,362,203.	5,400,378.	5,400,378.
	<b>c</b> Investments—corporate bonds (attach schedule) L-10c Stmt	2,968,711.	3,389,199.	3,389,199.
	<b>11</b> Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	<b>12</b> Investments—mortgage loans . . . . .			
	<b>13</b> Investments—other (attach schedule) L-13 Stmt . . . . .	3,967,643.	3,276,916.	3,276,916.
	<b>14</b> Land, buildings, and equipment: basis ▶ L-14 Stmt 0. Less: accumulated depreciation (attach schedule) ▶ L-14 Stmt 0.	78.	0.	0.
<b>15</b> Other assets (describe ▶ L-15 Stmt )	30,860.	10,118.	10,118.	
<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .	13,353,996.	12,209,088.	12,209,088.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	61,665.	41,683.	
	<b>18</b> Grants payable . . . . .			
	<b>19</b> Deferred revenue . . . . .			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons			
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b> Other liabilities (describe ▶ L-22 Stmt )	225,000.	125,000.	
<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	286,665.	166,683.		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 24 through 26, and lines 30 and 31.</b>			
	<b>24</b> Unrestricted . . . . .	13,067,331.	12,042,405.	
	<b>25</b> Temporarily restricted . . . . .			
	<b>26</b> Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 27 through 31.</b>			
	<b>27</b> Capital stock, trust principal, or current funds . . . . .			
	<b>28</b> Paid-in or capital surplus, or land, bldg., and equipment fund			
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds			
<b>30 Total net assets or fund balances</b> (see instructions) . . . . .	13,067,331.	12,042,405.		
<b>31 Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	13,353,996.	12,209,088.		

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> 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) . . . . .	<b>1</b>	13,067,331.
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	632,148.
<b>3</b> Other increases not included in line 2 (itemize) ▶ UNREALIZED GAIN/LOSS	<b>3</b>	-1,657,074.
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	12,042,405.
<b>5</b> Decreases not included in line 2 (itemize) ▶	<b>5</b>	
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	12,042,405.



**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.)
<b>1a</b> COMPUTER	P	03/21/2014	10/01/2018
<b>b</b> PUBLICLY TRADED SECURITIES	P	01/01/2000	12/31/2018
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

(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)
<b>a</b> 0.	778.	819.	-41.
<b>b</b> 6,305,087.		5,607,453.	697,634.
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

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))
<b>a</b>			-41.
<b>b</b>			697,634.
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

<b>2</b> Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	<b>2</b>	697,593.
<b>3</b> 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 . . . . . }	<b>3</b>	

**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.

(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	756,256.	13,234,814.	0.057141
2016	636,784.	12,300,615.	0.051768
2015	676,005.	12,541,320.	0.053902
2014	661,551.	12,684,321.	0.052155
2013	593,221.	12,279,775.	0.048309

  

<b>2</b> Total of line 1, column (d) . . . . .	<b>2</b>	0.263275
<b>3</b> 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 . . . . .	<b>3</b>	0.052655
<b>4</b> Enter the net value of noncharitable-use assets for 2018 from Part X, line 5 . . . . .	<b>4</b>	12,721,111.
<b>5</b> Multiply line 4 by line 3 . . . . .	<b>5</b>	669,830.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	<b>6</b>	9,946.
<b>7</b> Add lines 5 and 6 . . . . .	<b>7</b>	679,776.
<b>8</b> 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.	<b>8</b>	342,507.

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

<b>1a</b>	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>b</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 . . . . .	<b>1</b>	19,891.	
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).			
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>2</b>	0.	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	19,891.	
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>4</b>	0.	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	19,891.	
<b>6</b>	Credits/Payments:			
<b>a</b>	2018 estimated tax payments and 2017 overpayment credited to 2018	<b>6a</b>	9,891.	
<b>b</b>	Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868) . . . . .	<b>6c</b>	10,000.	
<b>d</b>	Backup withholding erroneously withheld . . . . .	<b>6d</b>		
<b>7</b>	Total credits and payments. Add lines 6a through 6d . . . . .	<b>7</b>	19,891.	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>	0.	
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	0.	
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2019 estimated tax</b> 0. <b>Refunded</b> ▶	<b>11</b>		

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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? . . . . .		<b>x</b>
<b>b</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 <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		<b>x</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		<b>x</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. ▶ \$ _____ <b>(2)</b> On foundation managers. ▶ \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
<b>2</b> 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.		<b>x</b>
<b>3</b> 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 . . . . .		<b>x</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		<b>x</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . If "Yes," attach the statement required by <i>General Instruction T</i> .		<b>x</b>
<b>6</b> 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? . . . . .	<b>x</b>	
<b>7</b> 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	<b>x</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. ▶ . . . . .		
<b>b</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 . . . . .	<b>x</b>	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV . . . . .		<b>x</b>
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .		<b>x</b>



**Part VII-A Statements Regarding Activities (continued)**

	Yes	No
<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions . . . . .		X
<b>12</b> Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions . . . . .		X
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.FRIENDSFUNDATIONAGING.ORG</u>	X	
<b>14</b> The books are in care of ► <u>SUSAN HOSKINS</u> Telephone no. ► <u>(215) 478-6663</u> Located at ► <u>PO BOX 1081 LANGHORNE PA</u> ZIP+4 ► <u>19047</u>		
<b>15</b> 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 . . . . .		
<b>16</b> 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 ►		X

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

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

	Yes	No
<b>1a</b> 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>b</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 . . . . .		X
<b>c</b> 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? . . . . .		X
<b>2</b> 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)): <b>a</b> 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? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► 20 , 20 , 20 , 20 <b>b</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.) . . . . . <b>c</b> 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		
<b>3a</b> 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>b</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.) . . . . .		
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <b>b</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?		X



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

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

	Yes	No
5a		
5b		
6b		X
7b		
8		

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JAMES ERIC ANDREWS 2 LONGVIEW TERRACE MORRISTOWN NJ 07960	V. PRESIDENT/TREASURER 3.00	0.	0.	0.
JOHN COOLEY 4798 DUNDEE-HIMROD ROAD DUNDEE NY 14837	TRUSTEE 2.00	0.	0.	0.
SUSAN HOSKINS 992 BROADVIEW AVE LANGHORNE PA 19047	EXEC DIRECTOR 20.00	47,568.	0.	0.
See Statement	15.00	0.	0.	0.

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

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

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



**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

**Total** number of others receiving over \$50,000 for professional services . . . . . **0**

**Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
<b>1</b> NONE	
	0.
<b>2</b>	
<b>3</b>	
<b>4</b>	

**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
<b>1</b> NONE	
	0.
<b>2</b>	
All other program-related investments. See instructions.	
<b>3</b>	

**Total.** Add lines 1 through 3 . . . . . **0.**



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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities . . . . .	<b>1a</b>	12,922,637.
<b>b</b>	Average of monthly cash balances . . . . .	<b>1b</b>	-7,804.
<b>c</b>	Fair market value of all other assets (see instructions) . . . . .	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) . . . . .	<b>1d</b>	12,914,833.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d . . . . .	<b>3</b>	12,914,833.
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) . . . . .	<b>4</b>	193,722.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	12,721,111.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5 . . . . .	<b>6</b>	426,942.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6 . . . . .	<b>1</b>	426,942.
<b>2a</b>	Tax on investment income for 2018 from Part VI, line 5 . . . . .	<b>2a</b>	19,891.
<b>b</b>	Income tax for 2018. (This does not include the tax from Part VI.) . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b . . . . .	<b>2c</b>	19,891.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	<b>3</b>	407,051.
<b>4</b>	Recoveries of amounts treated as qualifying distributions . . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4 . . . . .	<b>5</b>	407,051.
<b>6</b>	Deduction from distributable amount (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	<b>7</b>	407,051.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26 . . . . .	<b>1a</b>	342,507.
<b>b</b>	Program-related investments—total from Part IX-B . . . . .	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) . . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule) . . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	<b>4</b>	342,507.
<b>5</b>	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 . . . . .	<b>5</b>	0.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	342,507.

**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 . . . . .				407,051.
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____				
3 Excess distributions carryover, if any, to 2018:				
a From 2013 . . . . .				0.
b From 2014 . . . . .				37,993.
c From 2015 . . . . .				54,663.
d From 2016 . . . . .				32,416.
e From 2017 . . . . .				110,929.
f <b>Total</b> of lines 3a through e . . . . .	236,001.			
4 Qualifying distributions for 2018 from Part XII, line 4: ► \$ 342,507.				
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 . . . . .				342,507.
e Remaining amount distributed out of corpus . . . . .	0.			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .	64,544.			64,544.
6 <b>Enter the net total of each column as indicated below:</b>				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	171,457.			
b Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .				
d Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .		0.		
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .			0.	
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019 . . . . .				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions) . . . . .				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions) . . . . .	0.			
9 <b>Excess distributions carryover to 2019.</b> Subtract lines 7 and 8 from line 6a . . . . .	171,457.			
10 Analysis of line 9:				
a Excess from 2014 . . . . .				0.
b Excess from 2015 . . . . .				28,112.
c Excess from 2016 . . . . .				32,416.
d Excess from 2017 . . . . .				110,929.
e Excess from 2018 . . . . .				0.



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

N/A

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

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

	Tax year				(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test—enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test—enter $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed . . . . .					
<b>c</b> "Support" alternative test—enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> Gross investment income . . . . .					

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

**1 Information Regarding Foundation Managers:**

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

NONE

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

NONE

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

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

**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:

\_\_\_\_\_

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

\_\_\_\_\_

**c** Any submission deadlines:

\_\_\_\_\_

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

\_\_\_\_\_



**Part XV** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
NEW YORK YEARLY MEETING 15 RUTHERFORD PLACE NEW YORK NY 10003	N/A	PUBLIC	PASTORAL CARE FOR SENIORS AND ADULTS WITH DISABILITIES-ARCH	64,000.
FRIENDS SERVICES FOR THE AGING 670 SENTRY PARKWAY #120 BLUE BELL PA 19422	N/A	PUBLIC	DEVELOP CAPABLE STAFF THROUGH LEADERSHIP INSTITUTE & STUDENT INTERNSHIPS	35,000.
FRIENDS HOUSE RETIREMENT COMMUNITY 17340 QUAKER LANE SANDY SPRING MD 20860	N/A	PUBLIC	AGING WELL WITH FRIENDS PROGRAMS, TRANSPORTATION & SUPPORT	40,000.
QUAKER LIVING CONSORTIUM FRIENDS LIFECARE PARTNERS 531 PLYMOUTH RD, STE 500 PLYMOUTH MEETING PA 19462	N/A	PUBLIC	STUDY ISOLATION AND LONELINESS IN SENIOR LIVING	30,000.
PHILIP JAISOHN FOUNDATION 6075 OLD YORK RD PHILADELPHIA PA 19126	N/A	PUBLIC	DEVELOPE CARE NAVIGATOR SERVICES FOR KOREAN SENIORS	15,000.
AMERICAN FRIENDS SERVICE COMMITTEE 1501 CHERRY STREET PHILADELPHIA PA 19123	N/A	PUBLIC	EXPAND CAPACITY TO PROVIDE SERVICE TO ISOLATED IMMIGRANT ELDERS	50,000.
<b>Total</b>			<b>3a</b>	234,000.
<b>b Approved for future payment</b>				
<b>Total</b>			<b>3b</b>	











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

Name and address	Title, and average hours per week devoted to position	Compensation	Contributions to employee benefit plans and deferred compensation	Expense account, other allowances
BETH HUDSON KELLER 353 CAMBRIDGE LANE NEWTOWN, PA 18940	TRUSTEE 2.00	0.	0.	0.
JAMES WHITELY 46 COLONIAL WAY SHORT HILLS, NJ 07078	PRESIDENT 5.00	0.	0.	0.
BETH YINGLING 34 MOUNTAIN HEIGHTS AVE LINCOLN PK, NJ 07035	SECRETARY 2.00	0.	0.	0.
R.E.TYLER HOFF 3 MARTIN COURT NEWTOWN, PA 18940	TRUSTEE 2.00	0.	0.	0.
CONRAD PERSON 537 W. ALLENS LANE PHILADELPHIA, PA 19119	TRUSTEE 2.00	0.	0.	0.
LISA OGLETREE 12 LLANBERRIS ROAD BALA CYNWYD, PA 19004	TRUSTEE 2.00	0.	0.	0.
		0.	0.	0.



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

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
PAYROLL TAXES	3,734.			3,734.
FEDERAL TAX -INVESTMENT I	19,891.			
FOREIGN TAXES	14.			
<b>Total</b>	23,639.			3,734.

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

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
BANK/CUSTODIAL ACCOUNT FE	30,235.	30,235.		
INSURANCE	2,476.			2,476.
BANK FEES	126.	126.		
<b>Total</b>	32,837.	30,361.		2,476.



Name FRIENDS FOUNDATION FOR THE AGING	Employer Identification No. 22-1524182
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**Asset Information:**

Description of Property . . . . . COMPUTER  
 Business Code \_\_\_\_\_ Exclusion Code . . . 18  
 Date Acquired . . . 03/21/14 How Acquired . Purchased  
 Date Sold . . . 10/01/18 Name of Buyer . \_\_\_\_\_  
 Check Box, if Buyer is a Business . . . ☐  
 Sales Price. . . \_\_\_\_\_ 0. Cost or other basis (do not reduce by depreciation). . . \_\_\_\_\_ 819.  
 Sales Expense . . . \_\_\_\_\_ Valuation Method. . . \_\_\_\_\_  
 Total Gain (Loss) . . . . . -41. Accumulated Depreciation . . . . . 778.

Description of Property . . . . . PUBLICLY TRADED SECURITIES  
 Business Code \_\_\_\_\_ Exclusion Code . . . 18  
 Date Acquired . . . 01/01/00 How Acquired . Purchased  
 Date Sold . . . 12/31/18 Name of Buyer . \_\_\_\_\_  
 Check Box, if Buyer is a Business . . . ☐  
 Sales Price. . . 6,305,087. Cost or other basis (do not reduce by depreciation). . . 5,607,453.  
 Sales Expense . . . \_\_\_\_\_ Valuation Method. . . \_\_\_\_\_  
 Total Gain (Loss) . . . . . 697,634. Accumulated Depreciation . . . . .

Description of Property . . . . . \_\_\_\_\_  
 Business Code \_\_\_\_\_ Exclusion Code . . . \_\_\_\_\_  
 Date Acquired . . . \_\_\_\_\_ How Acquired . \_\_\_\_\_  
 Date Sold . . . \_\_\_\_\_ Name of Buyer . \_\_\_\_\_  
 Check Box, if Buyer is a Business . . . ☐  
 Sales Price. . . \_\_\_\_\_ Cost or other basis (do not reduce by depreciation). . . \_\_\_\_\_  
 Sales Expense . . . \_\_\_\_\_ Valuation Method. . . \_\_\_\_\_  
 Total Gain (Loss) . . . . . \_\_\_\_\_ Accumulated Depreciation . . . . .

Description of Property . . . . . \_\_\_\_\_  
 Business Code \_\_\_\_\_ Exclusion Code . . . \_\_\_\_\_  
 Date Acquired . . . \_\_\_\_\_ How Acquired . \_\_\_\_\_  
 Date Sold . . . \_\_\_\_\_ Name of Buyer . \_\_\_\_\_  
 Check Box, if Buyer is a Business . . . ☐  
 Sales Price. . . \_\_\_\_\_ Cost or other basis (do not reduce by depreciation). . . \_\_\_\_\_  
 Sales Expense . . . \_\_\_\_\_ Valuation Method. . . \_\_\_\_\_  
 Total Gain (Loss) . . . . . \_\_\_\_\_ Accumulated Depreciation . . . . .

Description of Property . . . . . \_\_\_\_\_  
 Business Code \_\_\_\_\_ Exclusion Code . . . \_\_\_\_\_  
 Date Acquired . . . \_\_\_\_\_ How Acquired . \_\_\_\_\_  
 Date Sold . . . \_\_\_\_\_ Name of Buyer . \_\_\_\_\_  
 Check Box, if Buyer is a Business . . . ☐  
 Sales Price. . . \_\_\_\_\_ Cost or other basis (do not reduce by depreciation). . . \_\_\_\_\_  
 Sales Expense . . . \_\_\_\_\_ Valuation Method. . . \_\_\_\_\_  
 Total Gain (Loss) . . . . . \_\_\_\_\_ Accumulated Depreciation . . . . .

**Totals:**

Total Gain (Loss) of all assets . . . . . 697,593.  
 Gross Sales Price of all assets . . . . . 6,305,087.  
 Unrelated Business Income . . . . . \_\_\_\_\_ Business Code . \_\_\_\_\_  
 Excluded by section 512, 513, 514 . . . 697,593. Exclusion Code . 18  
 Related/Exempt Function Income . . . \_\_\_\_\_

**QuickZoom** here to Form 990-PF, Page 1. . . . . ►  
**QuickZoom** here to Form 990-PF, Page 12. . . . . ►



Name FRIENDS FOUNDATION FOR THE AGING	Employer Identification No. 22-1524182
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### Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MCCARTER & ENGLISH, LLP	LEGAL	15,997.			15,997.
Total to Form 990-PF, Part I, Line 16a		15,997.			15,997.

**Line 16b - Accounting Fees**

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FRAZER, EVANGELISTA & CO	ACCOUNTING	23,275.			23,275.
Total to Form 990-PF, Part I, Line 16b		23,275.			23,275.

**Line 16c - Other Professional Fees**

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYCHEX	PAYROLL SERVICES	2,637.			2,637.
CPA ALTERNATIVE LLC	BOOKKEEPING SERVICES	281.	281.		
ROUNDING	ROUNDING	2.			
<b>Total to Form 990-PF, Part I, Line 16c</b>		2,920.	281.		2,637.



Form 990-PF  
Part II

Investments

2018

Name FRIENDS FOUNDATION FOR THE AGING	Employer Identification No. 22-1524182
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Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
Tot to Fm 990-PF, Pt II, Ln 10a				

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
EQUITY SECURITIES	5,400,378.	5,400,378.
Totals to Form 990-PF, Part II, Line 10b . . . . .	5,400,378.	5,400,378.

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
FIXED INCOME SECURITIES	3,389,199.	3,389,199.
Totals to Form 990-PF, Part II, Line 10c . . . . .	3,389,199.	3,389,199.

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

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
ALTERNATIVE ASSET INVESTMENTS	482,030.	482,030.
MUTUAL FUND	2,551,464.	2,551,464.
OTHER INVESTMENT - ZIEGLER	243,422.	243,422.
Totals to Form 990-PF, Part II, Line 13 . . . . .	3,276,916.	3,276,916.



[illegible]

**Form 990-PF**  
**Part II, Line 14**

## Land, Buildings, and Equipment

Line 14b - Description of Land, Buildings, and Equipment	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
ACCUMULATED DEPRECIATION	0.	0.	0.
Totals to Form 990-PF, Part II, Line 14 . . . . .	0.	0.	0.







**IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning May 1, 2018, and ending Dec 31, 2018Department of the Treasury  
Internal Revenue Service**▶ Do not send to the IRS. Keep for your records.  
▶ Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.****2018**

Name of exempt organization

FRIENDS FOUNDATION FOR THE AGING

Employer identification number

22-1524182

Name and title of officer

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . .	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . .	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input checked="" type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) . . .	<b>5b</b> <u>10,000.</u>

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize FRAZER, EVANGELISTA & COMPANY, LLC to enter my PIN 2 4 1 8 2 as my signature

ERO firm name

Enter five numbers, but  
do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ 11/07/2019

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

2	2	2	3	0	4	8	2	8	2	8
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶ 11/07/2019

**ERO Must Retain This Form — See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**



**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions. FRIENDS FOUNDATION FOR THE AGING	Employer identification number (EIN) or 22-1524182
Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 1081	Social security number (SSN)	
City, town or post office, state, and ZIP code. For a foreign address, see instructions. LANGHORNE PA 19047		

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . **0 4**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ► SUSAN HOSKINS

Telephone No. ► (215) 478-6663

Fax No. ► \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box . . . . . ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . . . . ☐. If it is for part of the group, check this box . . . . ☐ and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until Nov 15, 20 19, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 \_\_\_\_ or

► ☒ tax year beginning May 1, 20 18, and ending Dec 31, 20 18.

**2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☒ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$ 18,591.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$ 8,591.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$ 10,000.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



11/15/2019 12:45:55--Transmit Electronic Filing Returns/Extensions/Payments for EFIN \*\*\*304

friends foundation for the aging.18n

FRIENDS FOUNDATION FOR THE AGING (\*\*-\*\*\*4182)

Form 990: Tax-Exempt Orgs:

Return transmitted and received successfully.

11/15/2019 12:45:59--Retrieve Electronic Filing Status from the Intuit Host Server for EFIN \*\*\*304

\\NB2SRVR\ProSeries\ProNet18\18data\friends foundation for the aging.18n (Federal)

Return Received by Intuit.

Please note, the return was e-filed on 11/15/19. on Monday, 11/18/19  
We received a rejection notice and promptly filed a paper copy of the  
return. The rejection was caused by filing a short year that was neither  
an initial nor a final return, but instead a Change in Accounting Period.