

FILMED

Form **990-PF**

Return of Private Foundation
 or Section 4947(a)(1) Charitable Trust Treated as a Private Foundation
 (See separate instructions.)

OMB No. 1545-0052

1992

Department of the Treasury
Internal Revenue Service

Note: You may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 1992, or tax year beginning _____, 1992, and ending _____, 19

Please type, print, or attach label. See Specific Instructions.	Name of organization THE LESLIE H. WEXNER CHARITABLE FUND	A Employer identification number 31-1318013
	Number, street, and room (or P.O. box number) 41 SOUTH HIGH STREET, SUITE 3710	B State registration number (see instruction F) 859-91
	City or town, state, and ZIP code COLUMBUS, OHIO 43215	C If application pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> 4947(a)(1) charitable trust (see instruction C) <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) 28	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.)	E If private foundation status terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/> G If address changed, check here <input type="checkbox"/>

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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).)				
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)	900			
2 Contributions from split-interest trusts				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
5a Gross rents				
b (Net rental income or (loss))				
6 Net gain or (loss) from sale of assets not on line 10				
7 Capital gain net income (from Part IV, line 2)				
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)	900	0	0	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)	900			900
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see instructions) Delaware	20			20
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) Fees	17			17
24 Total operating and administrative expenses (add lines 13 through 23)	937	0	0	937
25 Contributions, gifts, grants paid				
26 Total expenses and disbursements (add lines 24 and 25)	937	0	0	937
27a Excess of revenue over expenses and disbursements (line 12 minus line 26)	(37)			
b Net investment income (if negative, enter "-0-")		0		
c Adjusted net income (if negative, enter "-0-")			0	

Part II Balance Sheet		Attached schedules and amounts in the descriptive 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	65	28	28
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (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)			
	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 ▶				
less: accumulated depreciation (attach schedule) ▶				
15 Other assets (describe ▶)				
16 Total assets (completed by all filers—see instructions)	65	28	28	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Support and revenue designated for future periods (attach schedule)			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)				
Fund Balances or Net Assets	Organizations that use fund accounting, check here ▶ <input type="checkbox"/> and complete lines 24 through 27 and lines 31 and 32.			
	24a Current unrestricted fund			
	b Current restricted fund			
	25 Land, buildings, and equipment fund			
	26 Endowment fund			
	27 Other funds (describe ▶)			
	Organizations not using fund accounting, check here ▶ <input type="checkbox"/> and complete lines 28 through 32.			
	28 Capital stock or trust principal			
	29 Paid-in capital or capital surplus			
	30 Retained earnings or accumulated income			
31 Total fund balances or net assets (see instructions)	65	28		
32 Total liabilities and fund balances/net assets (see instructions)	65	28		

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 31. (must agree with end-of-year figure reported on prior year's return)	1	65
2 Enter amount from Part I, line 27a	2	(37)
3 Other increases not included in line 2 (itemize) ▶	3	0
4 Add lines 1, 2, and 3	4	28
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 31	6	28

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Give date of ruling letter (attach copy of ruling letter if necessary—see instructions)		
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	0
c	All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of line 27b		
2	Tax under section 511 (domestic section 4940(a)(1) trusts and taxable foundations only. Others enter "-0-")	2	0
3	Add lines 1 and 2	3	0
4	Tax under subtitle A (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter "-0-")	4	
5	Tax on investment income (line 3 minus line 4 (but not less than "-0-")).	5	0
6	Credits/Payments:		
a	1992 estimated tax payments and 1991 overpayment credited to 1992	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 2758)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments (add lines 6a through d).	7	0
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	0
10	OVERPAYMENT. If line 7 is more than the total of lines 5 and 8, enter the AMOUNT OVERPAID	10	
11	Enter the amount of line 10 to be: Credited to 1993 estimated tax ▶ Refunded ▶	11	

Part VII Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6		
7		X
8a		
8b	X	
9		X
10a(1)		X
10a(2)		X
10a(3)		X
10a(4)		X
10a(5)		X
10a(6)		X

Part VII. Statements Regarding Activities (continued)

10b If the answer is "Yes" to any of questions 10a(1) through (6), were the acts engaged in excepted acts as described in Regulations sections 53.4941(c)(3) and 47.

c Did the organization engage in a prior year in any of the acts described in 10a, other than excepted acts, that were acts of self-dealing not corrected by the first day of the tax year beginning in 1992?

11 Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation as defined in section 4942(j)(3) or 4942(i)(5)):

a At the end of tax year 1992, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 1992? If "Yes," list the years ▶

b If 11a is "Yes," is the organization applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the undistributed income for ALL such years? (If "Yes," attach statement—see instructions.)

c If the provisions of section 4942(a)(2) are being applied to ANY of the years listed in 11a, list the years here.

12 Taxes on excess business holdings (section 4943):

a Did the organization 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 1992 as a result of (1) any purchase by the organization 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 organization had excess business holdings in 1992.)

13 Taxes on investments that jeopardize charitable purposes (section 4944):

a Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes?

b Did the organization 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 on the first day of the tax year beginning in 1992?

14 Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):

a During the year did the organization pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

(3) Provide a grant to an individual for travel, study, or other similar purposes?

(4) Provide a grant to an organization, other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

b If the answer is "Yes" to any of questions 14a(1) through (5), were all such transactions excepted transactions as described in Regulations section 53.4945 or Notice 92-45, 1992-40 I.R.B. 297.

c If the answer is "Yes" to question 14a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).

15 Did any persons become substantial contributors during the tax year? If "Yes" attach a schedule listing their names and addresses.

16 During this tax year, did the organization maintain any part of its accounting/tax records on a computerized system?

17a Did anyone request to see either the organization's annual return or its exemption application (or both)?

b If "Yes," did the organization comply pursuant to the instructions? (See General Instruction Q.)

18 The books are in care of ▶ JEFFREY E. EPSTEIN Telephone no. ▶ (614) 464-1535
 Located at ▶ 41 S. HIGH STREET, COLUMBUS, OH ZIP code ▶ 43215

19 Section 4947(a)(1) charitable trusts filing Form 990-PF in lieu of Form 1041, U.S. Fiduciary Income Tax Return.—Check here ▶ and enter the amount of tax-exempt interest received or accrued during the year. ▶ 19

	Yes	No
10b	A	
10c	N/A	
11a		X
11b	N/A	
12a	X	
12b	N/A	
13a		X
13b		X
14a(1)		X
14a(2)		X
14a(3)		X
14a(4)		X
14a(5)		X
14b	N/A	
14c	N/A	
15		X
16		X
17a		X
17b	N/A	

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) Contributions to employee benefit plans	(d) Expense account, other allowances	(e) Compensation (If not paid, enter -0-)
LESLIE H. WEXNER 41 S. HIGH STREET, COLUMBUS, OH 43215	Pres./Dir. 1 Hr.	N/A	N/A	0
LAWRENCE NEWMAN 425 PARK AVENUE, NEW YORK, NY 10022	Treasurer 1 Hr.	N/A	N/A	0
JEFFREY E. EPSTEIN 358 EL BRILLO WAY, PALM BEACH, FL 33480	Secy./Dir. 1 Hr.	N/A	N/A	0
GIDEON KAUFMAN 315 E. HYMAN AVENUE, ASPEN, CO 81611	Director 1 Hr.	N/A	N/A	0
JOHN KISLER 212 PARK DRIVE, BIXLEY, OH 43209	Director 1 Hr.	N/A	N/A	0

Part VIII Information About Officers, Directors, Trustees, etc. (continued)

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 employees paid more than \$30,000	(b) Title and time devoted to position	(c) Contributions to employee benefit plans	(d) Expense account, other allowances	(e) Compensation
NONE				NONE

Total number of other employees paid over \$30,000 ▶ 0

3 Five highest paid persons for professional services (see instructions). If none, enter "NONE."

(a) Name and address of persons paid more than \$30,000	(b) Type of service	(c) Compensation
NONE		NONE

Total number of others receiving over \$30,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities N/A

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 N/A

Describe any program-related investments made by the foundation during the tax year.	Amount
1	
2	
3	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	
b	Average of monthly cash balances	1b	47
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	47
e	Reduction claimed for blockage or other factors (attach detailed explanation) ▶	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Line 1d minus line 2	3	47
4	Cash deemed held for charitable activities—Enter 1½% of line 3 (for greater amount, see instructions)	4	1
5	Net value of noncharitable-use assets —Line 3 minus line 4. (Enter in Part V, line 4.)	5	46
6	Minimum investment return. (Enter 5% of line 5.)	6	2

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	2
2a	Tax on investment income for 1992 from Part VI, line 5	2a	0
b	Income tax under subtitle A, for 1992	2b	0
c	Line 2a plus line 2b	2c	0
3	Distributable amount before adjustments (line 1 minus line 2c)	3	2
4a	Recoveries of amounts treated as qualifying distributions	4a	
b	Income distributions from section 4947(a)(2) trusts	4b	
c	Line 4a plus line 4b	4c	0
5	Line 3 plus line 4c	5	2
6	Deduction from distributable amount (see instructions)	6	0
7	Distributable amount as adjusted (line 5 minus line 6). (Also enter in Part XIII, line 1.)	7	2

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 28	1a	937
b	Program-related investments—total of lines 1-3 of Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions (add lines 1a through 3b). (Enter in Part V, line 8, and Part XIII, line 4.)	4	937
5	Organizations 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 (line 4 minus line 5)	6	937

Note: The amount on line 5 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 1991	(c) 1991	(d) 1992
1 Distributable amount for 1992 from Part XI, line 7				2
2 Undistributed income, if any, as of the end of 1991:				
a Enter amount for 1991 only			0	
b Total for prior years: 19____, 19____, 19____		0		
3 Excess distributions carryover, if any, to 1992:				
a From 1987				
b From 1988				
c From 1989				
d From 1990				
e From 1991	100,031			
f Total of lines 3a through e	100,031			
4 Qualifying distributions for 1992 from Part XII, line 4: \$ <u>937</u>				
a Applied to 1991, 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 1992 distributable amount				2
e Remaining amount distributed out of corpus	935			
5 Excess distributions carryover applied to 1992. (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	100,966			
b Prior years' undistributed income (line 2b minus line 4b)		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 1991 (line 2a minus line 4a). Taxable amount—see instructions			0	
f Undistributed income for 1992 (line 1 minus lines 4d and 5). This amount must be distributed in 1993				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see instructions)	0			
8 Excess distributions carryover from 1987 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 1993 (line 6a minus lines 7 and 8)	100,966			
10 Analysis of line 9:				
a Excess from 1988				
b Excess from 1989				
c Excess from 1990				
d Excess from 1991	100,031			
e Excess from 1992	935			

Part XIV Private Operating Foundations (see instructions and Part VII, 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 1992, enter the date of the ruling N/A
- b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(i)(5).

	Prior 3 years				
	(a) 1992	(b) 1991	(c) 1990	(d) 1989	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X, for 1991 and 1992; previously Part IX					
b 85% of line 2a.					
c Qualifying distributions from Part XII, line 4 (for 1991 and 1992; previously Part XII, line 6)					
d Amounts included in line c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities (line 2c minus line 2d)					
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 1/2 of minimum investment return shown in Part X, line 6, (for 1991 and 1992; previously Part IX, line 6)					
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)(ii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Supplementary Information (Complete this part only if the organization 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, GRR, Loan, Scholarship, etc., Programs:**

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

 - a The name, address, and telephone number 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

N/A

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
<p>a Paid during the year</p>				
<p>Total</p>				<p>▶ 3a</p>
<p>b Approved for future payment</p>				
<p>Total</p>				<p>▶ 3b</p>

THE DAILY REPORTER

329 South Front Street
Columbus, Ohio 43215-9094
(614) 224-4838
FAX (614) 224-8640

PROOF OF PUBLICATION

Availability of
Annual Return

The Leslie.H. Wexner
Charitable Fund

Advertising Fee: 17.00

STATE OF OHIO:
Franklin County, Ohio, ss.

Redney Martin

On behalf of the DAILY REPORTER,
a newspaper published in
Franklin County, Ohio, makes
oath that the attached printed
advertisement was published 1
time(s) in said newspaper
s. e. on

April 16, 1993

and that said newspaper is of
general circulation in said County.

Redney Martin

Subscribed and sworn to:
this 20th day of April, 1993

J. Michael Donahoe
Notary Public, State of Ohio



J. MICHAEL
NOTARY PUBLIC
STATE OF OHIO
COMMISSION EXPIRES
APRIL 20, 1995

DONAHOE
STATE OF OHIO
RES. APRIL 20, 1995

Availability of Annual Return

To Whom It May Concern:
TAKE NOTICE that the
Annual Return of THE LESLIE
H. WEXNER
CHARITABLE FUND for
the tax year ending Decem-
ber 31, 1992, required by Sec-
tion 6062 of the Internal
Revenue Code, is available
for inspection at the prin-
cipal office of 412 East 12th
Street, 5th Floor, Columbus, Ohio
43215, 604-1800 during
regular business hours, by
any citizen who requests it
within 180 days after the
publication of this notice of
its availability. Requests to
inspect the said Annual
Return should be made to
the undersigned, Principal
Manager of THE LESLIE H.
WEXNER CHARITABLE
FUND at its principal office
as above stated.
Leslie H. Wexner, Prin-
cipal Manager.
April 15

Poor Quality
Copy