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Form **990-PF****Return of Private Foundation**

OMB No 1545-0052

Department of the Treasury
Internal Revenue Service**or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation****2009**

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

For calendar year 2009, or tax year beginning , and ending

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation SIDNEY KOHL FAMILY FOUNDATION		A Employer identification number 65-6429919
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 340 ROYAL POINCIANA WAY 305		B Telephone number 561 833-4211
	City or town, state, and ZIP code PALM BEACH, FL 33480		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 ☐		
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part IV col (c) line 16) \$ 3,229,146. (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 ☐
J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)			

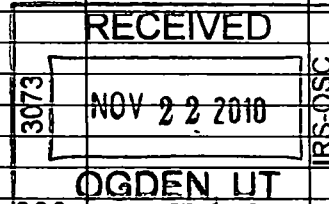
Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	20,000.		N/A	
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	62,355.	62,355.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<166,441.>			
	b Gross sales price for all assets on line 6a	3,392,455.			
	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)					
11 Other income	1,230.	0.		STATEMENT 2	
12 Total. Add lines 1 through 11	<82,856.>	62,355.			
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				
	b Accounting fees	STMT 3	3,500.	0.	3,500.
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	STMT 4	9,228.	9,228.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23		12,728.	9,228.	3,500.
	25 Contributions, gifts, grants paid		619,253.		619,253.
26 Total expenses and disbursements. Add lines 24 and 25		631,981.	9,228.	622,753.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	<714,837.>				
b Net investment income (if negative, enter -0-)		53,127.			
c Adjusted net income (if negative, enter -0-)			N/A		

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only			Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value			
Assets	1 Cash - non-interest-bearing						
	2 Savings and temporary cash investments		11,895.	1,914,402.	1,914,402.		
	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						
	7 Other notes and loans receivable ▶						
	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						
	b Investments - corporate stock STMT 5	235,183.	235,183.	191,784.			
	c Investments - corporate bonds						
Liabilities	11 Investments - land, buildings, and equipment, basis ▶						
	Less: accumulated depreciation ▶						
	12 Investments - mortgage loans						
	13 Investments - other STMT 6	5,003,469.	1,894,256.	1,122,960.			
	14 Land, buildings, and equipment, basis ▶						
	Less: accumulated depreciation ▶						
	15 Other assets (describe ▶)						
	16 Total assets (to be completed by all filers)	5,250,547.	4,043,841.	3,229,146.			
	17 Accounts payable and accrued expenses	22,300.	25,180.				
	18 Grants payable						
19 Deferred revenue							
20 Loans from officers, directors, trustees, and other disqualified persons							
21 Mortgages and other notes payable							
22 Other liabilities (describe ▶)	494,749.	0.					
23 Total liabilities (add lines 17 through 22)	517,049.	25,180.					
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐						
	and complete lines 24 through 26 and lines 30 and 31.						
	24 Unrestricted						
	25 Temporarily restricted						
	26 Permanently restricted						
	Foundations that do not follow SFAS 117, check here ▶ ☒						
	and complete lines 27 through 31.						
	27 Capital stock, trust principal, or current funds	4,733,498.	4,018,661.				
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.					
29 Retained earnings, accumulated income, endowment, or other funds	0.	0.					
30 Total net assets or fund balances	4,733,498.	4,018,661.					
31 Total liabilities and net assets/fund balances	5,250,547.	4,043,841.					

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	4,733,498.
2 Enter amount from Part I, line 27a	2	<714,837.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	4,018,661.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	4,018,661.

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 3,392,455.		3,558,896.	<166,441.>

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			<166,441.>

2 Capital gain net income or (net capital loss)	2	<166,441.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	753,559.	5,209,762.	.144644
2007	200,193.	3,957,113.	.050591
2006	682,564.	7,490,059.	.091129
2005	792,611.	7,044,821.	.112510
2004	508,825.	7,035,871.	.072319

2 Total of line 1, column (d)	2	.471193
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.094239
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	3,233,383.
5 Multiply line 4 by line 3	5	304,711.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	531.
7 Add lines 5 and 6	7	305,242.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	622,753.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)1a Exempt operating foundations described in section 4940(d)(2), check here ☐ 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 ☒ and enter 1% of Part I, line 27b

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments:

a 2009 estimated tax payments and 2008 overpayment credited to 2009

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments. Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be: Credited to 2010 estimated tax

Refunded

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?

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.

c Did the foundation file Form 1120-POL for this year?

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:

(1) On the foundation. ☐ \$ 0. (2) On foundation managers. ☐ \$ 0.e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

If "Yes," attach a detailed description of the activities.

3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

b If "Yes," has it filed a tax return on Form 990-T for this year?

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

If "Yes," attach the statement required by General Instruction T.

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?

7 Did the foundation have at least \$5,000 in assets at any time during the year?

If "Yes," complete Part II, col. (c), and Part XV.

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐

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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? If "No," attach explanation

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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV

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

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

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► SIDNEY A KOHL Located at ► 340 ROYAL POINCIANA WAY #305, PALM BEACH, FL Telephone no. ► 561 833-4211 ZIP+4 ► 33480			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ 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)?	☐ Yes ☒ 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.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If "Yes," list the years ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2009 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 2009)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
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 2009?		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 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ 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)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" ϕ 6b, file Form 8870.☐ Yes ☒ No

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

N/A

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

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.

(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
SIDNEY A KOHL	TRUSTEE			
340 ROYAL POINCIANA WAY, STE 305		0.00	0.	0.
PALM BEACH, FL 33480				
DOROTHY L KOHL	TRUSTEE			
340 ROYAL POINCIANA WAY, STE 305		0.00	0.	0.
PALM BEACH, FL 33480				

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

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

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

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 THIS FOUNDATION MAY PROVIDE GRANTS TO QUALIFIED ORGANIZATIONS IT DOES NOT PARTICIPATE IN ANY DIRECT CHARITABLE ACTIVITIES.	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

	Amount
1 N/A	
2	
3 All other program-related investments. See instructions.	
Total. Add lines 1 through 3	0.

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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	164,574.
b	Average of monthly cash balances	1b	347,788.
c	Fair market value of all other assets	1c	2,770,260.
d	Total (add lines 1a, b, and c)	1d	3,282,622.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	3,282,622.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	49,239.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,233,383.
6	Minimum investment return. Enter 5% of line 5	6	161,669.

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	161,669.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	531.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	531.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	161,138.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	161,138.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	161,138.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	622,753.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	622,753.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	531.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	622,222.

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 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				161,138.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	508,825.			
b From 2005	799,356.			
c From 2006	690,002.			
d From 2007				
e From 2008	753,559.			
f Total of lines 3a through e	2,751,742.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$	622,753.			
a Applied to 2008, 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)	622,753.			
d Applied to 2009 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	161,138.			161,138.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	3,213,357.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	20,000.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	327,687.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	2,865,670.			
10 Analysis of line 9:				
a Excess from 2005	799,356.			
b Excess from 2006	690,002.			
c Excess from 2007				
d Excess from 2008	753,559.			
e Excess from 2009	622,753.			

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SEE STATEMENT 7				
Total			3a	619,253.
b Approved for future payment				
NONE				
Total			3b	0.

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

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of the organization

SIDNEY KOHL FAMILY FOUNDATION

Employer identification number

65-6429919

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions
for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

SIDNEY KOHL FAMILY FOUNDATION

65-6429919

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SIDNEY KOHL 1070 NORTH LAKE WAY PALM BEACH, FL 33480	\$ 20,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	KBI INVESTORS LLC K-1 PASS THRU	P		
b	KBI INVESTORS LLC K-1 PASS THRU	P		
c	CHESAPEAKE PARTNERS	P		
d	MORGAN CREEK ABSOLUTE RETURN OFFSHORE FUND	P		
e	MORGAN CREEK FUND LTD	P		
f	THIRTEEN PARTNERS OFFSHORE LTD	P		
g				
h				
i				
j				
k				
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	110,221.		110,221.
b	<1,098.>		<1,098.>
c	1,404,563.	1,281,782.	122,781.
d	317,094.	562,630.	<245,536.>
e	397,771.	500,000.	<102,229.>
f	1,163,904.	1,214,484.	<50,580.>
g			
h			
i			
j			
k			
l			
m			
n			
o			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			110,221.
b			<1,098.>
c			122,781.
d			<245,536.>
e			<102,229.>
f			<50,580.>
g			
h			
i			
j			
k			
l			
m			
n			
o			

2 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 }	2	<166,441.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	N/A

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
K-1 PASS THROUGH DIVIDENDS	47,231.	0.	47,231.
K-1 PASS THROUGH INTEREST	11,449.	0.	11,449.
WELLS FARGO ADVISORS CAP GAIN DISTRIBUTION	103.	0.	103.
WELLS FARGO ADVISORS DIVIDENDS	3,455.	0.	3,455.
WELLS FARGO ADVISORS INTEREST	117.	0.	117.
TOTAL TO FM 990-PF, PART I, LN 4	62,355.	0.	62,355.

FORM 990-PF	OTHER INCOME	STATEMENT	2
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
PY UBTI FED REFUND	120.	0.	
PY FED EXCISE TAX REFUND	1,110.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	1,230.	0.	

FORM 990-PF	ACCOUNTING FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	3,500.	0.		3,500.
TO FORM 990-PF, PG 1, LN 16B	3,500.	0.		3,500.

FORM 990-PF	OTHER EXPENSES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
PORTFOLIO DEDUCTION	9,228.	9,228.			0.
TO FORM 990-PF, PG 1, LN 23	9,228.	9,228.			0.

FORM 990-PF	CORPORATE STOCK		STATEMENT	5
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
DELPHI FINANCIAL GROUP STOCK	230,304.		187,595.	
EQUITY RESIDENTIAL PROPERTIES STOCK	4,879.		4,189.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	235,183.		191,784.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	6
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
INVESTMENT LEHMAN BROS	COST	372,649.	3,141.	
INVESTMENT M INVESTORS	COST	120,373.	120,373.	
INVESTMENT MORGAN CREEK ABSOLUTE RETURN FD	COST	937,370.	528,288.	
INVESTMENT KBI INVESTORS	COST	463,864.	471,158.	
TOTAL TO FORM 990-PF, PART II, LINE 13		1,894,256.	1,122,960.	

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 7

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AMERICAN FRIEND OF MAGEN DAVID ADOM SEVENTH AVENUE, STE 403 NEW YORK, NY 10106	NONE CHARITABLE	PUBLIC	1,000.
AMERICAN FRIENDS THE ISRAEL PHIL ORCHESTRA 122 EAST 42ND ST., STE 4507 NEW YORK, NY 10168	NONE CHARITABLE	PUBLIC	2,500.
AMERICAN JEWISH COMMITTEE 1000 N. THIRD STREET ASPEN, CO 81611	NONE CHARITABLE	PUBLIC	1,000.
AMERICAN FREINDS OF HEBREW UNIVERSITY 11 EAST 69TH ST NEW YORK, NY 10021	NONE CHARITABLE	PUBLIC	1,000.
ASPEN INSTITUTE 1000 N. THIRD STREET ASPEN, CO 81611	NONE CHARITABLE	PUBLIC	6,000.
AUTISM SPEAKS 5455 WILSHIRE BLVD, STE 2250 LOS ANGELES, CA 900364272	NONE CHARITABLE	PUBLIC	2,500.
BRIGHAM AND WOMEN'S HOSPITAL 116 HUNTINGTON AVE, 5TH FL BOSTON, MA 02116	NONE CHARITABLE	PUBLIC	2,000.
CENTER ON HALSTED, CHICAGO 3656 N HALSTED ST CHICAGO, IL 60613	NONE CHARITABLE	PUBLIC	18,000.

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AMERICAN RED CROSS PALM BEACH CHAPTER 825 FERN ST WEST PALM BEACH, FL 33401	NONE CHARITABLE	PUBLIC	2,000.
BEAR LAKES MIDDLE SCHOOL 3505 SHENANDOAH BLVD WEST PALM BEACH, FL 33409	NONE CHARITABLE	PUBLIC	1,000.
CYSTIC FIBROSIS 2200 N FLORIDA MANGO ROAD WEST PALM BEACH, FL 33409	NONE CHARITABLE	PUBLIC	1,000.
BRENTWOOD SCHOOL 100 SOUTH BARRINGTON PLACE LOS ANGELES, CA 90049	NONE CHARITABLE	PUBLIC	10,000.
FLAGLER MUSEUM ONE WHITEHALL WAY PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	1,000.
FIVERSON FD FOR ALS RESEARCH MASS GEN'L HOSPITAL 165 CAMBRIDGE ST. BOSTON, MA 02114	NONE CHARITABLE	PUBLIC	1,000.
KOLLEL ALTERES MORDECHAI 28570 NUTWOOD LANE WICKLIFFE , OH 44092	NONE CHARITABLE	PRIVATE	100.
SUSAN G KOMEN FOR THE CURE ASPEN P.O. BOX 4810 ASPEN, CO 81612	NONE CHARITABLE	PUBLIC	1,000.
LUBAVITCH WOMEN'S ORGANIZATION 400 E, OHIO CHICAGO, IL 60611	NONE CHARITABLE	PUBLIC	6,400.
HOPE FOR DEPRESSION RESEARCH FOUNDATION 777 S. FLAGLER DR, STE 801E PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	875.

SIDNEY KOHL FAMILY FOUNDATION

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HOSPICE FOUNDATION OF PALM BEACH P.O. BOX 269 PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	2,000.
MASSACHUSETTS GENERAL HOSPITAL 5551 BALBOA BLVD ENCINO, CA 91316	NONE CHARITABLE	PUBLIC	1,000.
JEWISH FEDERATION OF PALM BEACH COUNTY 4601 COMMUNITY DRIVE WEST PALM BEACH, FL 33417	NONE CHARITABLE	PUBLIC	160,000.
JEWISH UNITED FUND 30 S WELLS STREET CHICAGO, IL 60606	NONE CHARITABLE	PUBLIC	7,000.
NATIONAL JEWISH HEALTH 1400 JACKSON ST DENVER , CO 80206	NONE CHARITABLE	PUBLIC	1,840.
KOHL'S CHILDRENS MUSEUM 2100 PATRIOT BLVD GLENVIEW, IL 60026	NONE CHARITABLE	PUBLIC	41,668.
KRAVIS CENTER 701 OKEECHOBEE BVD WEST PALM BEACH, FL 33401	NONE CHARITABLE	PUBLIC	100,000.
NATIONAL MUSUEM OF AMERICAN JEWISH HISTORY 55 NORTH 5TH ST PHILADELPHIA, PA 19106	NONE CHARITABLE	PUBLIC	25,000.
NO-KILL ADVOCACY CENTER 6114 LA SALLE AVW 3837 OAKLAND, CA 94611	NONE CHARITABLE	PUBLIC	2,000.

SIDNEY KOHL FAMILY FOUNDATION			65-6429919
METROPOLITAN OPERA GUILD 30 LINCOLN CENTER NEW YORK, NY 10133	NONE CHARITABLE	PUBLIC	600.
OKLAHOMA WESTIE RESCUE FOUNDATION 9810 E. 116TH ST., SOUTH BIXBY, OK 74008	NONE CHARITABLE	PUBLIC	500.
MILWAUKEE JEWISH FEDERATION 1360 N PROSPECT AVENUE MILWAUKEE, WI 53202	NONE CHARITABLE	PUBLIC	25,000.
PALM BEACH DRAMAWORKS 322 BANYAN BOULEVARD WEST PALM BEACH, FL 33401	NONE CHARITABLE	PUBLIC	750.
TOWN OF PALM BEACH UNITED WAY, INC, 44 COCOANUT ROW, M201 PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	90,000.
PALM BEACH CIVIC ASSOCIATION 139 N COUNTY ROAD #33 PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	2,000.
PARACARE ASSOCIATION OF PALM BEACH, INC P.O. BOX 532 PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	200.
PLANNED PARENTHOOD 2300 N FLORIDA MANGO ROAD WEST PALM BEACH, FL 33409	NONE CHARITABLE	PUBLIC	4,670.
STRAY CAT ALLIANCE P.O. BOX 661277 LOS ANGELES, CA 90066	NONE CHARITABLE	PUBLIC	3,000.
RYAN LICHT SANG BIPOLAR FOUNDATION PO BOX 2657 PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	8,750.

SIDNEY KOHL FAMILY FOUNDATION

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SIMON WIESENTHAL CENTER 1399 SOUTH ROXBURY DR LOS ANGELES, CA 90035	NONE CHARITABLE	PUBLIC	2,100.
SUSAN G. KOMEN FOR THE CURE 1309 NORTH FLAGLER DR, 5TH FLR WEST PALM BEACH, FL 33401	NONE CHARITABLE	PUBLIC	1,500.
TELSHE YESHIVA RABBINICAL COLLEGE OF TELSHE 28400 EUCLID AVE WICKLIFFE, OH 44092	NONE CHARITABLE	PUBLIC	100.
TEMPLE EMANU-EL 190 N COUNTY ROAD PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	6,675.
TEMPLE MENORAH 9363 NORTH 76TH ST MILWAUKEE, WI 53223	NONE CHARITABLE	PUBLIC	1,000.
THE SOCIETY OF THE FOUR ARTS 2 FOUR ARTS PLAZA PALM BEACH, FL 33480	NONE CHARITABLE	PUBLIC	10,000.
THE SOLOMON R GUGGENHEIM FOUNDATION 1071 FIFTH AVENUE NEW YORK, NY 101280173	NONE CHARITABLE	PUBLIC	13,755.
WXEL P.O. BOX 6607 WEST PALM BEACH, FL 33403	NONE CHARITABLE	PUBLIC	270.
TRINITY SCHOOL 139 WEST 91ST NEW YORK, NY 10024	NONE CHARITABLE	PUBLIC	42,500.
VILLAGE SCHOOL 780 SWARTHMORE AVE PACIFIC PALLISADES, CA 902724355	NONE CHARITABLE	PUBLIC	5,000.

SIDNEY KOHL FAMILY FOUNDATION

65-6429919

YWCA HARMONY HOUSE
2200 N. FLORIDA MANGO RD WEST
PALM BEACH, FL 33480

NONE
CHARITABLE

PUBLIC

2,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

619,253.

SUPPLEMENTARY STATEMENTS

**SIDNEY KOHL FAMILY FOUNDATION
PALM BEACH, FLORIDA**

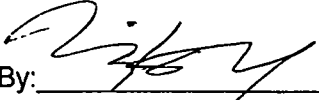
**EIN 65-6429919
YEAR ENDED 12/31/2009**

STATEMENT

Federal Form 990-PF
Part XIII, Line 4c

ELECTION STATEMENT ATTACHED TO AND MADE PART OF THE RETURN

Pursuant to IRC Sec. 4942(h)(2) and Reg. Sec. 53.4942(a)-3(d)(2), the above referenced foundation hereby elects to treat the 2009 qualifying distributions of \$622,753 in excess of the immediately preceding tax year's undistributed income as being made out of corpus

By: 
Sidney Kohl, Trustee

11-15-10
Date

SUPPLEMENTARY STATEMENTS

**SIDNEY KOHL FAMILY FOUNDATION
PALM BEACH, FLORIDA**

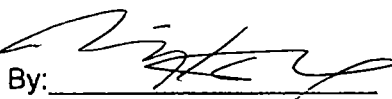
**EIN 65-6429919
YEAR ENDED 12/31/2009**

STATEMENT

Federal Form 990-PF
Part XIII, Line 7

ELECTION STATEMENT ATTACHED TO AND MADE PART OF THE RETURN

Pursuant to IRC Sec. 4942(g)(3) and Reg. Sec. 53.4942(a)-3(c)(2)(iv), the above referenced foundation hereby elects to treat as a current distribution out of corpus, \$20,000 of the unused 2004 distributions that were treated as corpus distributions under Reg. Sec. 53.4942(a)-3(d)(1)(iii) in 2004. This represents the cash contributions received from Sidney Kohl in 2009.

By: 
Sidney Kohl, Trustee

11-15-10
Date