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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 01-01-2010 , and ending 12-31-2010

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
HAROLD KRAMER FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)
PO BOX 6458

City or town, state, and ZIP code
LAWRENCEVILLE, NJ 08648

A Employer identification number
23-6291362

B Telephone number (see page 10 of the instructions)
(609) 895-1190

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 ☐

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) \$ 758,014

J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

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 page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	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.	14,509	14,509		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	23,900			
	b Gross sales price for all assets on line 6a _____ 661,364				
	7 Capital gain net income (from Part IV, line 2)		23,900		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	1,313	1,313		
	12 Total. Add lines 1 through 11	39,722	39,722		
	13 Compensation of officers, directors, trustees, etc	4,654			4,654
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	8,925	6,725		2,200
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)	13,429	13,429		
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	222	169		
	19 Depreciation (attach schedule) and depletion . . .	0			
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	16	16		
	24 Total operating and administrative expenses. Add lines 13 through 23	27,246	20,339		6,854
	25 Contributions, gifts, grants paid	32,500			32,500
	26 Total expenses and disbursements. Add lines 24 and 25	59,746	20,339		39,354
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-20,024			
	b Net investment income (if negative, enter -0-)		19,383		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	47,637	36,702	36,702
	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 page 15 of the 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	3,807	3,754	3,754
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	600,396	 601,951	680,607
	c	Investments—corporate bonds (attach schedule).	46,624	 36,295	36,951
	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 (to be completed by all filers—see the instructions Also, see page 1, item I)	698,464	678,702	758,014

Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)		0	
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	698,464	678,702	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	698,464	678,702	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	698,464	678,702	

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	698,464
2	Enter amount from Part I, line 27a	2	-20,024
3	Other increases not included in line 2 (itemize) ▶ _____ 	3	262
4	Add lines 1, 2, and 3	4	678,702
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	678,702

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				
(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				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
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	23,900
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3	23,900

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 page 18 of the 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))
2009	41,722	639,284	0 06526
2008	52,308	843,000	0 06205
2007	51,392	1,092,898	0 04702
2006	47,842	1,043,934	0 04583
2005	61,616	1,043,934	0 05902
2 Total of line 1, column (d).			2 0 27919
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 0 05584
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.			4 733,513
5 Multiply line 4 by line 3.			5 40,958
6 Enter 1% of net investment income (1% of Part I, line 27b).			6 194
7 Add lines 5 and 6.			7 41,152
8 Enter qualifying distributions from Part XII, line 4.			8 39,354
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 on page 18			

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)			
1aExempt 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)			
bDomestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	388
cAll other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3Add lines 1 and 2.		3	388
4Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	388
6Credits/Payments			
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	3,754
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7Total credits and payments Add lines 6a through 6d.		7	3,754
8Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	3,366
11Enter the amount of line 10 to be Credited to 2011 estimated tax 3,366 Refunded		11	

Part VII-AStatements Regarding Activities			
1aDuring 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?			YesNo
bDid it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the 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.			NoNo
cDid the foundation file Form 1120-POL for this year?.		1c	No
dEnter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$			
eEnter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
2Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		2	No
3Has 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		3	No
4aDid the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
bIf "Yes," has it filed a tax return on Form 990-T for this year?.		4b	No
5Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		5	No
6Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	No
7Did 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		7	Yes
8aEnter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) _____			
bIf 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 .		8b	Yes
9Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		9	No
10Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		10	No

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 page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of Edward S Kahn Attorney Telephone no (609) 895-1190 Located at 140 Franklin Corner Road Lawrenceville NJ ZIP+4 086480458			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.		15	
16	At any time during calendar year 2010, 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?	16		No
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country.				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		No
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 2010?	1c		No
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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2010 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 2010.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2010?	4b		No

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 page 23 of the 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.		

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	702,514
b	Average of monthly cash balances.	1b	42,169
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	744,683
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	
3	Subtract line 2 from line 1d.	3	744,683
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	11,170
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	733,513
6	Minimum investment return. Enter 5% of line 5.	6	36,676

Part XI

Distributable Amount (see page 25 of the 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	36,676
2a	Tax on investment income for 2010 from Part VI, line 5.	2a	388
b	Income tax for 2010 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	388
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	36,288
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	36,288
6	Deduction from distributable amount (see page 25 of the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	36,288

Part XII

Qualifying Distributions (see page 25 of the 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	39,354
b	Program-related investments—total from 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 here and on Part V, line 8, and Part XIII, line 4	4	39,354
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	39,354
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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1	Distributable amount for 2010 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2010			
a	Enter amount for 2009 only. 23,689			
b	Total for prior years 20____, 20____, 20____			
3	Excess distributions carryover, if any, to 2010			
a	From 2005.			
b	From 2006.			
c	From 2007.			
d	From 2008.			
e	From 2009.			
f	Total of lines 3a through e.			
4	Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 39,354			
a	Applied to 2009, but not more than line 2a 23,689			
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions). . . 0			
d	Applied to 2010 distributable amount. 15,665			
e	Remaining amount distributed out of corpus			
5	Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)			
6	Enter the net total of each column as indicated below:			
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5			
b	Prior years' undistributed income Subtract line 4b from line 2b.			
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 page 27 of the instructions . . .			
e	Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			
f	Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011. 20,623			
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).			
8	Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions).			
9	Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a.			
10	Analysis of line 9			
a	Excess from 2006.			
b	Excess from 2007.			
c	Excess from 2008.			
d	Excess from 2009.			
e	Excess from 2010.			

Part XIVPrivate Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2010	(b) 2009	(c) 2008	(d) 2007	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1

Information Regarding Foundation Managers:

a

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

b

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

2

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the 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

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 Additional Data Table				
Total			▶ 3a	32,500
b Approved for future payment				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2010)

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a

Transfers from the reporting foundation to a noncharitable exempt organization of

1

Cash.

2

Other assets.

b

Other transactions

1

Sales of assets to a noncharitable exempt organization.

2

Purchases of assets from a noncharitable exempt organization.

3

Rental of facilities, equipment, or other assets.

4

Reimbursement arrangements.

5

Loans or loan guarantees.

6

Performance of services or membership or fundraising solicitations.

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

1a(1)

1a(2)

1b(1)

1b(2)

1b(3)

1b(4)

1b(5)

1b(6)

1c

Yes

No

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

2a

Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes

No

b

If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
--------------------------	--------------------------	---------------------------------

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

2011-06-23

Signature of officer or trustee

Date

Title

Paid Preparer's Use Only

Preparer's Signature	Jean C Pilch EA	Date	Check if self-employed	PTIN
Firm's name	Edward S Kahn Law Offices LLC	Firm's EIN		
Firm's address	140 Franklin Corner Road Lawrenceville, NJ 086480458	Phone no	(609) 895-1190	

Form 990-PF (2010)

Additional Data

Software ID: 10000105
Software Version: 2010v3.2
EIN: 23-6291362
Name: HAROLD KRAMER FOUNDATION

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
AM RED CROSS-INT'L RELIEF FUND PO Box 37243 Washington,DC 20013	N/A	PUBLIC	CHARITABLE	1,500
MAKE-A-WISH FDN OF NJ 1034 Salem Road Union,NJ 07083	N/A	PUBLIC	CHARITABLE	1,500
CASA OF MERCER COUNTY 180 Ewingville Road Ewing,NJ 08638	N/A	PUBLIC	CHARITABLE	1,500
TRUSTEES OF PRINCETON UNIV Woolworth Center Princeton,NJ 08544	N/A	PUBLIC	EDUCATIONAL	1,000
AM RED CROSS-NAT'L DISASTER FUND PO Box 37243 Washington,DC 20013	N/A	PUBLIC	CHARITABLE	1,500
GREENWOOD HOUSE 53 Walter Street Ewing NJ,NJ 08628	N/A	PUBLIC	CHARITABLE	1,500
CHILDREN'S HOME SOCIETY OF NJ 635 S Clinton Avenue Trenton NJ,NJ 08611	N/A	PUBLIC	CHARITABLE	1,500
HOMEFRONT 1880 Princeton Avenue Trenton NJ,NJ 08648	N/A	PUBLIC	CHARITABLE	1,500
NOTRE DAME HIGH SCHOOL 601 Lawrence Road Lawrenceville NJ,NJ 08648	N/A	PUBLIC	EDUCATIONAL	10,000
HITOPS TEEN HEALTH CENTER 21 Wiggins Street Princeton NJ,NJ 08540	N/A	PUBLIC	CHARITABLE	1,500
WOMANSPACE INC 1212 Stuyvesant Avenue Trenton NJ,NJ 08618	N/A	PUBLIC	CHARITABLE	1,500
PRINCETON DAY SCHOOL 650 The Great Road Princeton NJ,NJ 08540	N/A	PUBLIC	EDUCATIONAL	5,000
AMERICAN CANCER SOCIETY 2600 US Highway 1 North Brunswick NJ,NJ 08902	N/A	PUBLIC	CHARITABLE	1,500
FRIENDS OF THE ART MUSEUM Princeton University Princeton NJ,NJ 08540	N/A	PUBLIC	EDUCATIONAL	1,500
Total			3a	32,500

**TY 2010 Investments Corporate
Bonds Schedule****Name:** HAROLD KRAMER FOUNDATION**EIN:** 23-6291362**Software ID:** 10000105**Software Version:** 2010v3.2

Name of Bond	End of Year Book Value	End of Year Fair Market Value
6000 METROPCS WIRELESS INC	6,334	6,225
6000 ECHOSTAR DBS CORP	6,159	6,225
5000 MORGAN STANLEY	5,172	5,328
5000 CHESAPEAKE ENERGY CORP	5,131	5,663
7000 ALTRIA GROUP INC	8,147	8,285
5000 HCA INC	5,352	5,225

TY 2010 Investments Corporate
Stock Schedule

Name: HAROLD KRAMER FOUNDATION

EIN: 23-6291362

Software ID: 10000105

Software Version: 2010v3.2

Name of Stock	End of Year Book Value	End of Year Fair Market Value
259 VANGUARD SCOTTSDALE FUNDS	20,137	20,049
207 UBS AG JERSEY BRH ETRACS	5,496	6,231
94 SPDR GOLD TR	11,493	13,040
467 POWERSHARES DB COMM TR OIL	13,049	13,179
90 DUPONT FABROS TECH INC	2,235	1,914
94 CURRENCY SHARES AUSTRALIA	9,453	9,650
82 CORPORATE OFFICE PROPERTIES	3,073	2,866
86 AMERICAN CAMPUS COMM	2,496	2,731
67 UNITED PARCEL SVC INC	4,345	4,863
55 ISHARES MSCI CHILE	3,199	4,378
135 ISHARES IBOXX HY BOND FUND	12,101	12,189
590 SPDR INDX FD EMERG MKTS	28,583	33,636
371 ISHARES INC UK	5,569	6,444
163 GLOBAL X FDS CHINA COINS	2,802	2,949
124 DIANA SHIPPING INC	1,883	1,490
46 WAL-MART STORES INC	2,456	2,481
93 VERIZON COMMUNICATIONS	3,122	3,328
92 STATE STREET CORP	3,677	4,263
70 S&P MIDCAP 400	10,758	11,527
106 SPDR SER TR OIL & GAS	2,962	3,891
163 SPDR KBW CAPITAL MKTS	6,142	6,257
165 SPDR KBW BANK	4,085	4,275
87 SKYWORKS SOLUTIONS INC	1,413	2,491
160 SELECT SPDR BEN INT MATERIALS	5,215	6,145
66 SCOTTS MIRACLE GRO CO	2,718	3,351
107 PWRSHRS HEALTH CARE	2,717	3,026
54 QUALCOMM INC	2,616	2,672
99 POWERSHARES INDUSTRIAL	2,776	2,901
106 PWRSHRS INFO TECHNOLOGY	2,731	3,116
201 PWRSHRS BANKING SECTOR	2,603	2,667

Name of Stock	End of Year Book Value	End of Year Fair Market Value
169 PWERSHRS FOOD & BEVERAGE	2,498	3,081
226 PWRSHRS LEISURE & ENTMNT	3,044	4,174
98 DPL INC	2,545	2,520
294 POWERSHARES BLDG & CONSTR	3,934	3,823
1704 POWERSHARES TR ZACKS MICRO CAP	17,827	20,465
106 PETROHAWK ENERGY CORP	2,360	1,935
62 PERKINELMER INC	1,296	1,601
84 OMNICOM GROUP INC	3,941	3,847
138 OMNICARE INC	3,365	3,504
55 NIKE INC-CL B	3,803	4,698
63 MONSANTO CO	3,910	4,387
87 MICROCHIP TECHNOLOGY INC	2,514	2,976
48 LOCKHEED MARTIN CORP	3,683	3,356
159 IRON MOUNTAIN INC	3,999	3,977
880 FIRST TRUST DOW JONES	17,370	19,492
182 EAST WEST BANCORP INC	3,488	3,558
703 CLAYMORE EXCH TRADED FUND	11,973	13,455
53 CHUBB CORP	2,846	3,161
198 CAREFUSION CORP	4,895	5,089
41 BMC SOFTWARE INC.	1,546	1,933
49 BECTON DICKINSON & CO.	3,753	4,141
86 AUTOMATIC DATA PROCESSING	3,928	3,980
152 ALTRIA GROUP INC.	3,797	3,742
81 WEINGARTEN REALTY	1,825	1,925
428 VANGUARD EUROPE PACIFIC	14,595	15,472
455 VANGUARD INT'L EMRG MKTS	18,098	21,906
87 VANGUARD INDEX FUNDS	6,252	6,319
52 UNITED TECH CORP	3,215	4,093
301 SPDR TR BARCLAYS HI YLD BOND	12,000	11,953
80 SANSIENT TECH CORP	2,158	2,938

Name of Stock	End of Year Book Value	End of Year Fair Market Value
48 HENRY SCHEIN INC	2,641	2,947
91 SUPERIOR ENERGY SERVICES	1,859	3,184
.818 SIMON PROPERTY GRP INC	55	81
113 PSS WORLD MEDICAL INC	2,306	2,554
92 PENN NAT'L GAMING INC	2,458	3,234
48 PHILIP MORRIS INT'L INC	2,235	2,809
404 POWERSHARES GLOBAL EX	7,438	7,349
1356 POWERSHARES EXC TR DIV ACHIEVERS	16,490	19,011
39 MANPOWER INC-WISC	2,073	2,448
1396 ISHARES MSCI SINGAPORE	16,539	19,335
261 ISHARES TR MSCI ASIA	14,650	16,626
185 ISHARES TR MSCI EMRG MKT	6,958	8,814
320 ISHARES INC MSCI CDA	8,501	9,920
198 ISHARES NO AM TECH SFTWRE	9,199	11,567
48 HASBRO INC	1,363	2,265
69 HARRIS CORP-DEL	2,516	3,126
119 HCC INSURANCE HLDGS INC	3,183	3,444
57 FISERV INC	2,754	3,338
98 FOREST OIL CORP	1,618	3,721
38 EXPRESS SCRIPTS INC	1,456	2,054
58 ESTERLINE TECHNOLOGIES INC	2,182	3,978
68 DREAMWORKS ANIMATION INC	2,255	2,004
50 DARDEN RESTAURANTS INC	1,739	2,322
66 DOLLAR TREE INC	2,191	3,701
30 DAVITA INC	1,621	2,085
44 CULLEN FROST BANKERS INC	2,132	2,689
28 CIMAREX ENERGY CO	1,124	2,479
73 BALL CORP	3,603	4,968
21 APPLE INC	3,592	6,774
108 NASDAQ OMX GRP INC	3,834	2,563

Name of Stock	End of Year Book Value	End of Year Fair Market Value
75 CVS CAREMARK CORP.	2,243	2,608
ALLIANCE BERNSTEIN VALUE FUND	29,741	54,973
40 ABBOTT LABORATORIES	2,057	1,916
81 CHEVRON CORPORATION	5,572	7,391
30 L 3 COMMUNICATIONS HLDGS INC	1,252	2,115
346 JP MORGAN CHASE	11,017	12,577
71 EXXON MOBIL CORP	4,236	5,192
31 INT'L BUSINESS MACHINES	3,636	4,550
BERNSTEIN INT'L VALUE PORTFOLIO II	19,342	14,134
BERNSTEIN SHORT DURATION PLUS PORTFOLIO	39,927	28,260

TY 2010 Legal Fees Schedule

Name: HAROLD KRAMER FOUNDATION

EIN: 23-6291362

Software ID: 10000105

Software Version: 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Edward S Kahn Attorney	8,925	6,725	0	2,200

TY 2010 Other Expenses Schedule

Name: HAROLD KRAMER FOUNDATION

EIN: 23-6291362

Software ID: 10000105

Software Version: 2010v3.2

Description	Revenue and Expenses per Books	Net Invest ment Income	Adjusted Net Income	Disbursement s for Charitable Purposes
BANK CHARGES	16	16		

TY 2010 Other Income Schedule

Name: HAROLD KRAMER FOUNDATION

EIN: 23-6291362

Software ID: 10000105

Software Version: 2010v3.2

Description	Revenue And Expenses Per Books	Net Invest ment Income	Adjusted Net Income
Other Investment Income	1,313	1,313	

TY 2010 Other Increases Schedule

Name: HAROLD KRAMER FOUNDATION

EIN: 23-6291362

Software ID: 10000105

Software Version: 2010v3.2

Description	Amount
Return of Capital	262

TY 2010 Other Professional Fees Schedule**Name:** HAROLD KRAMER FOUNDATION**EIN:** 23-6291362**Software ID:** 10000105**Software Version:** 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	13,294	13,294	0	0
Investment Expenses-K-1's	135	135	0	0

TY 2010 Taxes Schedule**Name:** HAROLD KRAMER FOUNDATION**EIN:** 23-6291362**Software ID:** 10000105**Software Version:** 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX WITHHELD	169	169		
FEDERAL EXCISE TAX	53			