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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

2011

For calendar year 2011, or tax year beginning 01-01-2011 , and ending 12-31-2011

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
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 NO 305

B Telephone number (see page 10 of the instructions)
(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 ☐
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)* ▶$ 2,202,233

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)	0			
	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	97,445	97,445		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-51,274			
	b	Gross sales price for all assets on line 6a 183,975				
	7	Capital gain net income (from Part IV, line 2)		0		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	46,171	97,445		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0	0		0
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	3,675	0		3,675
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	648	609		0
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	6,077	6,077		0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	10,400	6,686		3,675
	25	Contributions, gifts, grants paid	647,757			647,757
	26	**Total expenses and disbursements.** Add lines 24 and 25	658,157	6,686		651,432
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-611,986			
	b	**Net investment income** (if negative, enter -0-)		90,759		
	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	169,261	19,181	19,181
	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			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	235,183	235,183	378,572
	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)	2,263,298	1,799,892	1,804,480
	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)	2,667,742	2,054,256	2,202,233
Liabilities	17	Accounts payable and accrued expenses	58,500	57,000	
	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)	58,500	57,000	
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	2,609,242	1,997,256	
	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** (see page 17 of the instructions)	2,609,242	1,997,256	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	2,667,742	2,054,256	

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	2,609,242
2	Enter amount from Part I, line 27a	2	-611,986
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	1,997,256
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	1,997,256

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)
1 a	MORGAN CREEK ABSOLUTE RETURN OFFSHORE FUND	P		
b	LTG INVESTORS LLC K-1 PASS THRU LT	P		
c	LTG INVESTORS LLC K-1 PASS THRU ST	P		
d	KBI INVESTORS LLC K-1 PASS THRU LT	P		
e	KBI INVESTORS LLC K-1 PASS THRU ST	P		

	(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	148,753		235,249	-86,496
b	1,116			1,116
c	46			46
d	32,093			32,093
e	1,967			1,967

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				-86,496
b				1,116
c				46
d				32,093
e				1,967

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	-51,274
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	

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))
2010	719,457	2,634,620	0 273078
2009	622,222	3,233,383	0 192437
2008	753,559	5,209,762	0 144644
2007	200,193	3,957,113	0 050591
2006	682,564	7,490,059	0 091129

2	**Total** of line 1, column (d).	2	0 751879
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 150376
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	2,222,675
5	Multiply line 4 by line 3.	5	334,237
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	908
7	Add lines 5 and 6.	7	335,145
8	Enter qualifying distributions from Part XII, line 4.	8	651,432

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 VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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			1	908
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	0
3	Add lines 1 and 2			3	908
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	908
6	Credits/Payments				
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	930		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	930
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	22
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 2012 estimated tax** ▶	**Refunded** ▶		11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*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?	1c		No
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.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ FL			
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*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did 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)*

			Yes	No
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?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶SIDNEY A KOHL Telephone no ▶(561) 833-4211

Located at ▶340 ROYAL POINCIANA WAY 305 PALM BEACH FL 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 |

			Yes	No
16	At any time during calendar year 2011, 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 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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2011?	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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☑ No			
	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		
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? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2011 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 2011.)*	3b		
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 2011?	4b		No

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ 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)? (see page 22 of the instructions) ☑ Yes ☐ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b** **No**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☑ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** **No**

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
SIDNEY A KOHL 340 ROYAL POINCIANA WAY STE 305 PALM BEACH, FL 33480	TRUSTEE 0 00	0	0	0
DOROTHY L KOHL 340 ROYAL POINCIANA WAY STE 305 PALM BEACH, FL 33480	TRUSTEE 0 00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

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

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see 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. . . . . ▶	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 (see page 23 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. . . . . ▶	0

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	252,927
b	Average of monthly cash balances	1b	74,473
c	Fair market value of all other assets (see page 24 of the instructions)	1c	1,929,123
d	**Total** (add lines 1a, b, and c)	1d	2,256,523
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	2,256,523
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	33,848
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,222,675
6	**Minimum investment return.** Enter 5% of line 5	6	111,134

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	111,134
2a	Tax on investment income for 2011 from Part VI, line 5 — 2a: 908		
b	Income tax for 2011 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	908
3	Distributable amount before adjustments Subtract line 2c from line 1	3	110,226
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	110,226
6	Deduction from distributable amount (see page 25 of the instructions)	6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	110,226

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	651,432
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	651,432
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	908
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	650,524

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 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				110,226
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.			0	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2011				
a From 2006. 690,002				
b From 2007.				
c From 2008. 753,559				
d From 2009. 622,753				
e From 2010. 720,368				
f Total of lines 3a through e.	2,786,682			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ $ 651,432				
a Applied to 2010, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	651,432			
d Applied to 2011 distributable amount.				0
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2011 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	110,226			110,226
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	3,327,888			
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 page 27 of the instructions . . .		0		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0
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)	0			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions)	579,776			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	2,748,112			
10 Analysis of line 9				
a Excess from 2007. . . .				
b Excess from 2008. . . . 753,559				
c Excess from 2009. . . . 622,753				
d Excess from 2010. . . . 720,368				
e Excess from 2011. . . . 651,432				

Part XIV Private 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 2011, 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)

	Tax year	Prior 3 years			
	(a) 2011	**(b)** 2010	**(c)** 2009	**(d)** 2008	**(e) Total**
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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 XV Supplementary 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

SIDNEY KOHL
340 ROYAL POINCIANA WAY STE 305
PALM BEACH, FL 33480
(561) 833-4211

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

NO PARTICULAR FORM OR APPLICATION IS NECESSARY ONLY A LETTER THAT GIVES ESSENTIAL DETAILS OF THE PROJECT IS REQUIRED

c Any submission deadlines

NO SUBMISSION DEADLINES

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

NO RESTRICTIONS OR LIMITATIONS EXCEPT THAT THE FOUNDATION DOES NOT AWARD GRANTS TO INDIVIDUALS, NOR AWARD SCHOLARSHIPS, FELLOWSHIPS, LOANS, PRIZES OR SIMILAR BENEFITS

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				647,757
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See page 28 of the instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities. . . .			14	97,445	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.	900099				
8 Gain or (loss) from sales of assets other than inventory			18	-51,274	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		46,171	0

13 **Total.** Add line 12, columns (b), (d), and (e). 13 46,171

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

			Yes	No
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	1a(1)		No
	(2) Other assets	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
	(3) Rental of facilities, equipment, or other assets	1b(3)		No
	(4) Reimbursement arrangements	1b(4)		No
	(5) Loans or loan guarantees	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

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

(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

****** | 2012-11-13 | ******
Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed ☐	PTIN
MICHAEL S LEONE			P00047013

Firm's name	ALPERN ROSENTHAL	Firm's EIN 65-1062881
Firm's address	440 COLUMBIA DR SUITE 500 WEST PALM BEACH, FL 334091968	Phone no (561) 689-7888

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Additional Data

Software ID:
Software Version:
EIN: 65-6429919
Name: SIDNEY KOHL FAMILY FOUNDATION

Form 990PF - Special Condition Description:

Special Condition Description

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
211 PALM BEACHTREASURE COASTPO BOX 3588 LANTANA,FL 33465	NONE	PUBLIC	CHARITABLE	2,000
AMERICAN FRIENDS OF HEBREW UNIVERSITYONE BATTERY PARK PLAZA 25TH FLOOR NEW YORK,NY 10004	NONE	PUBLIC	CHARITABLE	4,500
AMERICAN FRIENDS OF THE ISRAEL PHIL ORCHESTRA122 EAST 42ND ST STE 4507 NEW YORK,NY 10168	NONE	PUBLIC	CHARITABLE	4,600
BIG BEND HOSPICE1723 MAHAN CENTER BLVD TALLAHASSEE,FL 32308	NONE	PUBLIC	CHARITABLE	500
BIG SISTER ASSOCIATON OF GREATER BOSTON161 MASSACHUSETTS AVENUE BOSTON,MA 02115	NONE	PUBLIC	CHARITABLE	2,500
BRIGHAM AND WOMEN'S HOSPITAL116 HUNTINGTON AVE 5TH FL BOSTON,MA 02116	NONE	PUBLIC	CHARITABLE	2,000
BOYS & GIRLS CLUBS OF PALM BEACH COUNTY800 NORTHPOINT PARKWAY SUITE 204 WEST PALM BEACH,FL 33407	NONE	PUBLIC	CHARITABLE	5,000
BRUCE AND LORI GENDELMAN FAMILY FOUNDATION230 KAWAMA LANE PALM BEACH,FL 33480	NONE	PRIVATE	CHARITABLE	24,000
CENTER ON HALSTED CHICAGO 3656 N HALSTED ST CHICAGO,IL 60613	NONE	PUBLIC	CHARITABLE	18,000
BRENTWOOD SCHOOL100 S BARRINGTON PLACE LOS ANGELES,CA 90049	NONE	PUBLIC	CHARITABLE	14,286
CHILDREN'S HOME SOCIETY OF FLORIDA3333 FOREST HILL BOULEVARD WEST PALM BEACH,FL 33406	NONE	PUBLIC	CHARITABLE	1,000
CYSTIC FIBROSIS FOUNDATION 2200 N FLORIDA MANGO RD SUITE 403 WEST PALM BEACH,FL 33409	NONE	PUBLIC	CHARITABLE	700
FOOD FOR THE POOR6401 LYONS ROAD COCONUT CREEK,FL 33073	NONE	PUBLIC	CHARITABLE	1,000
HARVARD LAW SCHOOL124 MOUNT AUBURN STREET CAMBRIDGE,MA 02138	NONE	PUBLIC	CHARITABLE	2,500
FRIENDS OF THE ISREAL DEFENSE FORCES350 FIFTH AVENUE NEW YORK,NY 10118	NONE	PUBLIC	CHARITABLE	1,000
JEWISH FEDERATION OF PALM BEACH COUNTY4601 COMMUNITY DRIVE WEST PALM BEACH,FL 33417	NONE	PUBLIC	CHARITABLE	100,000
JEWISH UNITED FUND30 SOUTH WELLS STREET CHICAGO,IL 60606	NONE	PUBLIC	CHARITABLE	7,000
KOHL CHILDREN'S MUSEUM OF GREATER CHICAGO2100 PATRIOT BOULEVARD GLENVIEW,IL 60026	NONE	PUBLIC	CHARITABLE	41,667
KRAVIS CENTER FOR THE PERFORMING ARTS701 OKEECHOBEE BOULEVARD WEST PALM BEACH,FL 33401	NONE	PUBLIC	CHARITABLE	113,820
LUBAVITZ WOMEN'S ORGANIZATION400 EAST OHIO STREET 402 CHICAGO,IL 60611	NONE	PUBLIC	CHARITABLE	5,000
MAIN LINE ANIMAL RESCUEPO BOX 89 CHESTER SPRINGS,PA 19425	NONE	PUBLIC	CHARITABLE	5,000
MIAMI UNIVERSITY725 EAST CHESTNUT STREET OXFORD,OH 45056	NONE	PUBLIC	CHARITABLE	1,500
MILWAUKEE JEWISH FEDERATION 1360 N PROSPECT AVENUE MILWAUKEE,WI 53202	NONE	PUBLIC	CHARITABLE	25,000
MORSE LIFE FOUNDATION4847 FRED GLADSTONE DRIVE WEST PALM BEACH,FL 33417	NONE	PUBLIC	CHARITABLE	10,425
NATIONAL MUSEUM OF AMERICAN JEWISH HISTORY101 SOUTH INDEPENDENCE MALL EAST PHILADELPHIA,PA 19106	NONE	PUBLIC	CHARITABLE	30,000
NORTON MUSEUM OF ART1451 S OLIVE AVENUE WEST PALM BEACH,FL 33401	NONE	PUBLIC	CHARITABLE	6,710
PALM BEACH CENTENNIAL COMMISSIONPO BOX 3187 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	10,000
PRESERVATION FOUNDATION OF PALM BEACH311 PERUVIAN AVENUE PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	1,500
PALM BEACH CIVIC ASSOCIATION139 N COUNTY ROAD 33 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	6,980
PALM BEACH COUNTRY CLUB FOUNDATIONPO BOX 615 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	1,000

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
PALM BEACH FELLOWSHIP OF CHRISTIANS AND JEWS139 NORTH COUNTY ROAD SUITE 36 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	500
PALM BEACH OPERA415 SOUTH OLIVE AVENUE WEST PALM BEACH,FL 33401	NONE	PUBLIC	CHARITABLE	1,000
PALM BEACH SYNAGOGUE120 NORTH COUNTY ROAD PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	950
PALM BEACH THEATER GUILD INC PO BOX 667 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	1,000
PARACARE ASSOCIATION OF PALM BEACH INCPO BOX 532 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	200
PLANNED PARENTHOOD2300 N FLORIDA MANGO ROAD WEST PALM BEACH,FL 33409	NONE	PUBLIC	CHARITABLE	4,670
PRESERVE THE HISTORIC PARAMOUNT139 N COUNTY ROAD PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	1,000
RYAN LICHT SANG BIPOLAR FOUNDATIONPO BOX 2657 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	5,000
SIMON WEISENTHAL CENTER1399 SOUTH ROXBURY DR LOS ANGELES,CA 90035	NONE	PUBLIC	CHARITABLE	5,000
SUSAN G KOMEN FOR THE CURE 5005 LBJ FREEWAY SUITE 250 DALLAS,TX 75244	NONE	PUBLIC	CHARITABLE	2,290
TELSHE YESHIVA28400 EUCLID AVENUE WICKLIFFE,OH 44092	NONE	PUBLIC	CHARITABLE	100
TEMPLE EMANU-EL OF PALM BEACH 190 N COUNTY ROAD PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	6,675
THE ASPEN INSTITUTEONE DUPONT CIRCLE NW SUITE 700 WASHINGTON,DC 20036	NONE	PUBLIC	CHARITABLE	7,650
THE METROPOLITAN OPERA GUILD LINCOLN CENTER NEW YORK,NY 10023	NONE	PUBLIC	CHARITABLE	455
THE SOCIETY OF THE FOUR ARTS2 FOUR ARTS PLAZA PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	10,000
THE SOLOMON R GUGGENHEIM FOUNDATION1071 FIFTH AVENUE NEW YORK,NY 10128	NONE	PUBLIC	CHARITABLE	13,579
TOWN OF PALM BEACH UNITED WAY INC44 COCOANUT ROW M201 PALM BEACH,FL 33480	NONE	PUBLIC	CHARITABLE	91,000
TRINITY SCHOOL139 WEST 91ST NEW YORK,NY 10024	NONE	PUBLIC	CHARITABLE	27,500
JEFFERSON SCHOLARS FOUNDATION (UNIV OF VIRGINIA) PO BOX 400891 CHARLOTTESVILLE,VA 22904	NONE	PUBLIC	CHARITABLE	5,000
VILLAGE SCHOOL780 SWARTHMORE AVENUE PACIFIC PALISADES,CA 90272	NONE	PUBLIC	CHARITABLE	15,000
Total . . . . ▶ **3a**				647,757

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TY 2011 Accounting Fees Schedule

Name: SIDNEY KOHL FAMILY FOUNDATION

EIN: 65-6429919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	3,675	0		3,675

TY 2011 Distribution from Corpus Election

Name: SIDNEY KOHL FAMILY FOUNDATION

EIN: 65-6429919

Election: PURSUANT TO IRC SEC. 4942(H)(2) AND REG. SEC. 53.4942(A)-3 (D)(2), THE FOUNDATION HEREBY ELECTS TO TREAT THE 2011 QUALIFYING DISTRIBUTIONS OF $651,432 IN EXCESS OF THE IMMEDIATELY PRECEDING TAX YEAR'S UNDISTRIBUTED INCOME AS BEING MADE OUT OF CORPUS.

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2011 Expenditure Responsibility Statement

Name: SIDNEY KOHL FAMILY FOUNDATION

EIN: 65-6429919

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
BRUCE AND LORI GENDELMAN FAMILY FOUNDATION	10335 N PORT WASHINGTON ROAD SUITE 200 MEQUON, WI 53092	2011-06-06	24,000	DETAIL AVAILABLE IN TAXPAYER'S FILES	24,000	NONE	DETAIL AVAILABLE IN TAXPAYER'S FILES		N/A

TY 2011 Investments Corporate Stock Schedule

Name: SIDNEY KOHL FAMILY FOUNDATION

EIN: 65-6429919

Name of Stock	End of Year Book Value	End of Year Fair Market Value
DELPHI FINANCIAL GROUP STOCK	230,304	371,500
EQUITY RESIDENTIAL PROPERTIES STOCK	4,879	7,072

TY 2011 Investments - Other Schedule

Name: SIDNEY KOHL FAMILY FOUNDATION

EIN: 65-6429919

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
INVESTMENT MORGAN CREEK ABSOLUTE RETURN FD	AT COST	0	0
INVESTMENT KBI INVESTORS	AT COST	1,289,605	1,291,695
INVESTMENT LTG INVESTORS	AT COST	510,287	512,785

TY 2011 Other Expenses Schedule

Name: SIDNEY KOHL FAMILY FOUNDATION

EIN: 65-6429919

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PORTFOLIO DEDUCTION	5,727	5,727		0
OTHER EXPENSE K-1 PASS THROUGH	350	350		0

TY 2011 Taxes Schedule

Name: SIDNEY KOHL FAMILY FOUNDATION

EIN: 65-6429919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX K-1 PASS THROUGH	609	609		0
EXCISE TAX FOR 2009	27	0		0
EXCISE TAX FOR 2010	12	0		0