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

2012

Department of the Treasury
Internal Revenue Service

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

For calendar year 2012, or tax year beginning

, 2012, and ending

Name of foundation

Julius H. Caplan Charity Foundation

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

c/o LH Dubrow, 261 Old York Rd.

City or town

Jenkintown

State

ZIP code

PA 19046-3720

G Check all that apply:

 Initial return Final return Address change Initial Return of a former public charity Amended return Name changeH Check type of organization: Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year
(from Part II, column (c), line 16)J Accounting method: Cash Accrual

► \$ 8,572,452.

(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 neces-
sarily equal the amounts in column (a)
(see instructions.)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
R E V E N U E	1 Contributions, gifts, grants, etc, received (att sch)	202,477.			
	2 Ck ► <input type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	231,048.	231,048.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain			0.	
	9 Income modifications				
A D M I N I S T R A T U R E O P E R A T I V E A N D E X P E N S E S S E S	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	433,525.	231,048.	0.	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) L-16a Stmt	19,365.	9,683.		9,682.
	b Accounting fees (attach sch)				
	c Other prof fees (attach sch) L-16c Stmt	155,289.	77,645.		77,644.
	17 Interest				
	18 Taxes (attach schedule)(see instrs) See Line 18 Stmt	4,102.	2,052.		2,050.
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	342.	172.		170.
	24 Total operating and administrative expenses. Add lines 13 through 23	179,098.	89,552.		89,546.
	25 Contributions, gifts, grants paid	528,430.			528,430.
	26 Total expenses and disbursements. Add lines 24 and 25	707,528.	89,552.		617,976.
	27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements	-274,003.			
	b Net investment income (if negative, enter -0-)		141,496.		
	c Adjusted net income (if negative, enter -0-)			0.	

G15

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	1,174.	539.	539.	
	2	467,563.	184,349.	184,349.	
	3				
	Less: allowance for doubtful accounts				
	4				
	Less: allowance for doubtful accounts				
	5				
	6				
	7				
	Less: allowance for doubtful accounts				
	8				
	9				
	10a	Investments – U.S. and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule) ..	6,261,628.	6,089,098.	8,002,445.
	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)	386,457.	373,265.	385,119.	
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)	7,116,822.	6,647,251.	8,572,452.	
LIABILITIES	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)			
NET FUND BALANCE	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.		X		
	27	Capital stock, trust principal, or current funds	7,116,822.	6,647,251.	
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	7,116,822.	6,647,251.	
	31	Total liabilities and net assets/fund balances (see instructions)	7,116,822.	6,647,251.	

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	7,116,822.
2	Enter amount from Part I, line 27a	2	-274,003.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	6,842,819.
5	Decreases not included in line 2 (itemize) ▶ See Other Decreases Stmt	5	195,568.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	6,647,251.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a 2,342 Monsanto Co		P	09/11/08	12/12/12
b 780 Freeport McMoran Copper		P	06/06/11	01/23/12
c 405 Mosaic Co		P	06/15/11	07/17/12
d 551 WPX Energy Inc		P	07/23/10	01/04/12
e See Columns (a) thru (d)				
(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 209,802.		256,966.	-47,164.	
b 34,079.		39,369.	-5,290.	
c 23,703.		26,409.	-2,706.	
d 9,812.		6,263.	3,549.	
e See Columns (e) thru (h)		0.	8,644.	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h)) gain minus column (k), but not less than -0- or Losses (from column (h))	
a			-47,164.	
b			-5,290.	
c			-2,706.	
d			3,549.	
e See Columns (i) thru (l)			8,644.	
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	-42,967.
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 instructions). If (loss), enter -0- in Part I, line 8			3	-1,832.

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 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 (column (b) divided by column (c))
2011	519,266.	8,186,280.	0.063431
2010	499,974.	7,970,374.	0.062729
2009	497,544.	7,558,231.	0.065828
2008	533,072.	7,564,294.	0.070472
2007	515,727.	8,525,001.	0.060496

2 Total of line 1, column (d)	2	0.322956
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	0.064591
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	0.
5 Multiply line 4 by line 3	5	0.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,415.
7 Add lines 5 and 6	7	1,415.
8 Enter qualifying distributions from Part XII, line 4	8	617,976.

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

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

1 a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter 'N/A' on line 1.	
Date of ruling or determination letter: (attach copy of letter if necessary – see instrs)		
1	1, 415.	
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	
2	0.	
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)	
3	1, 415.	
4	0.	
5	1, 415.	
6	Credits/Payments:	
6a	5, 055.	
6b		
6c	0.	
6d		
7	5, 055.	
8		
9		
10	3, 640.	
11	3, 640. Refunded	

Part VII-A | Statements Regarding Activities

1 a 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?

	Yes	No
1 a	X	

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

1 b	X

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?

1 c	X

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

(1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____

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	X

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	X
4 a	X

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

4 b	
5	X

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?

6	X
7	X

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?

6	X
7	X

7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV

8 b	X
9	X

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

10	X

PA – Pennsylvania

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 2012 or the taxable year beginning in 2012 (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

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 make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12	X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	13	X
14	The books are in care of ► <u>Lowell H. Dubrow, Esq.</u> Telephone no ► <u>(215) 886-1234</u> Located at ► <u>261 Old York Rd., Ste 514 Jenkintown PA ZIP + 4 19046-3720</u>		
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 ► <u>15</u>		
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ►	16	Yes X

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

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

1 a	During the year did the foundation (either directly or indirectly):	Yes	No
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/>	<input checked="" type="checkbox"/> 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 instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1 b	
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 2012?	1 c	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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If 'Yes,' list the years ► <u>20 __ , 20 __ , 20 __ , 20 __</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/> 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.)	2 b	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► <u>20 __ , 20 __ , 20 __ , 20 __</u>		
3 a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
b	If 'Yes,' did it have excess business holdings in 2012 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 2012)	3 b	
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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 2012?	4 b	X

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

5 a 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))?

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

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

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

(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

Yes No

Yes No

Yes No

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)?

5b

Organizations relying on a current notice regarding disaster assistance check here

Yes No

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?

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

6 a 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

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

7 a 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 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
Eli Caplan 13 Woodland Estates Lebanon PA 17042	Director 1.00	0.	0.	0.
Perry Caplan 4977 Ore Bank Road York PA 17406	Director 1.00	0.	0.	0.
Sloan Caplan 622 Willow Green Lititz PA 17543	Director 1.00	0.	0.	0.

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

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

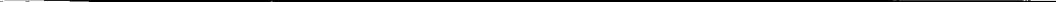
Total number of other employees paid over \$50,000

None

BAA

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

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

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

None

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	<u>None</u>	
2		0.
3		
4		

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.		Amount
1	<u>None</u>	
2		0.

All other program-related investments. See instructions.

3 None _____ 0.
Total. Add lines 1 through 3 ► None

Total. Add lines 1 through 3

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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

b Average of monthly cash balances

c Fair market value of all other assets (see instructions)

d **Total** (add lines 1a, b, and c)

e Reduction claimed for blockage or other factors reported on lines 1a and 1c
(attach detailed explanation)

1 e

2 Acquisition indebtedness applicable to line 1 assets

3 Subtract line 2 from line 1d

4 Cash deemed held for charitable activities Enter 1-1/2% of line 3
(for greater amount, see instructions)

5 **Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4

6 **Minimum investment return.** Enter 5% of line 5

1 a	8,515,974.
1 b	
1 c	
1 d	8,515,974.
1 e	
2	
3	8,515,974.
4	127,740.
5	8,388,234.
6	419,412.

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

1 419,412.

2 a Tax on investment income for 2012 from Part VI, line 5

2a 1,415.

b Income tax for 2012 (This does not include the tax from Part VI)

2b

2c 1,415.

3 Distributable amount before adjustments Subtract line 2c from line 1

3 417,997.

4 Recoveries of amounts treated as qualifying distributions

4

5 Add lines 3 and 4

5 417,997.

6 Deduction from distributable amount (see instructions)

6

7 **Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1

7 417,997.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes:

1 a 617,976.

a Expenses, contributions, gifts, etc — total from Part I, column (d), line 26

1 b 0.

b Program-related investments — total from Part IX-B

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:

3 a

a Suitability test (prior IRS approval required)

3 b

b Cash distribution test (attach the required schedule)

4

4 **Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4

4 617,976.

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 instructions)

5 1,415.

6 **Adjusted qualifying distributions.** Subtract line 5 from line 4

6 616,561.

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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				417,997.
2 Undistributed income, if any, as of the end of 2012			0.	
a Enter amount for 2011 only				
b Total for prior years 20 ___, 20 ___, 20 ___				
3 Excess distributions carryover, if any, to 2012				
a From 2007	0.			
b From 2008	125,961.			
c From 2009	120,116.			
d From 2010	154,607.			
e From 2011	115,814.			
f Total of lines 3a through e	516,498.			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ 617,976.				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2012 distributable amount				417,997.
e Remaining amount distributed out of corpus	199,979.			
5 Excess distributions carryover applied to 2012 (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:	716,477.			
a Corpus. Add lines 3f, 4c, and 4e Subtract line 5			0.	
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 instructions		0.		
e Undistributed income for 2011 Subtract line 4a from line 2a. Taxable amount – see instructions			0.	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	716,477.			
10 Analysis of line 9:				
a Excess from 2008	125,961.			
b Excess from 2009	120,116.			
c Excess from 2010	154,607.			
d Excess from 2011	115,814.			
e Excess from 2012	199,979.			

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

N/A

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

1 Information Regarding Foundation Managers:

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

None

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

None

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

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

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed:

Lowell H. Dubrow

261 Old York Road, Suite 514

Jenkintown PA 19046-3720 (215) 886-1234

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

N/A

c Any submission deadlines:

N/A

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

N/A

Part XVI 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)				
<i>a Paid during the year</i>				
See Schedule Attached		None	General Fund	528,430.
Total				► 3a 528,430.
<i>b Approved for future payment</i>				
Total				► 3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514	(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclu- sion code	
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			14	
4	Dividends and interest from securities			14	231,048.
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			18	
8	Gain or (loss) from sales of assets other than inventory			18	-42,967.
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)				188,081.
13	Total. Add line 12, columns (b), (d), and (e)	13			188,081.

(See worksheet in line 13 instructions to verify calculations.)

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

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

	Yes	No
1 a (1)		X
1 a (2)		X
1 b (1)		X
1 b (2)		X
1 b (3)		X
1 b (4)		X
1 b (5)		X
1 b (6)		X
1 c		X

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

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

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) is based on all information of which preparer has any knowledge

Sign Here		<u>10/07/13</u>		Director
Signature of officer or trustee		Date	Title	

Paid Preparer Use Only	Print/Type preparer's name Lowell H. Dubrow	Preparer's signature 	Date 10/07/13	Check <input type="checkbox"/> if self-employed	PTIN P01257949
	Firm's name ► Dubrow, P.C.	Firm's EIN ► 20-3816860			
	Firm's address ► 261 Old York Road, Suite 514 Jenkintown	Phone no (215) 886-1234			
	PA 19046-3720				

BAA Form 990-PF (2012)

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

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF

2012

Name of the organization

Julius H. Caplan Charity Foundation

Employer identification number

13-6067379

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

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 foundation

Check 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 (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, total 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 total 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 Part I, 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)

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

Julius H. Caplan Charity Foundation

Employer identification number

13-6067379

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Helen Caplan Charitable Lead Unitrust c/o LH Dubrow, 261 Old York Rd., Ste. 514 Jenkintown PA 19046	\$ 202,477	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II if there is a noncash contribution)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II if there is a noncash contribution)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II if there is a noncash contribution)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II if there is a noncash contribution)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II if there is a noncash contribution)
(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II if there is a noncash contribution)

JULIUS CAPLAN CHARITY FOUNDATION

EIN: 13-6067379

Contributions Made in 2012

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Location</u>	<u>Amount</u>
2/21/12	1318	Lebanon County Heart Association	Lebanon, PA	3,000
3/2/12	1319	American Heart Association	Lebanon, PA	2,200
3/7/12	1320	Crispus Attucks	York, PA	2,500
3/26/12	1321	Lions Club	Lebanon, PA	100
4/3/12	1322	Lancaster County Day	Lancaster, PA	200
4/3/12	1323	Falcon Foundation	Lebanon, PA	1,000
4/12/12	1324	UNA of Hanover	Hanover, PA	200
5/2/12	1325	Pink Out – Women's Cancer Fund	Lebanon, PA	130
5/2/12	1326	Lebanon High School Alumni	Lebanon, PA	1,000
9/11/12	1327	World Blindness Outreach	Lebanon, PA	2,000
9/11/12	1328	Lebanon Valley Sertoma Club	Lebanon, PA	100
9/19/12	1329	American Cancer Society	Lebanon, PA	500
9/29/12	1330	Good Samaritan Hospital	Lebanon, PA	1,000
9/29/12	1331	DDS Foundation	Lebanon, PA	10,000
12/17/12	1332	Franklin & Marshall University	Lancaster, PA	1,000
12/3/12	1333	Jewish Learning Venture	Melrose Park, PA	35,000
12/3/12	1334	Gratz College	Melrose Park, PA	9,000
12/3/12	1335	Fox Chase Cancer Center	Philadelphia, PA	5,000
12/3/12	1336	Jewish Theological Seminary	Jenkintown, PA	2,500
12/3/12	1337	Jewish Life Seminars	Bala Cynwyd, PA	5,000

Subtotal: **\$81,430**

Julius Caplan Charity Foundation**EIN: 13-6067379****Contributions Made in 2012****Page 2**

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Location</u>	<u>Amount</u>
12/3/12	1338	Aish HaTorah International	New York, NY	2,500
12/3/12	1339	Etz Chaim	Elkins Park, PA	5,000
12/10/12	1505	Chabad of the Main Line	Merion Station, PA	1,000
12/10/12	1506	Philadelphia Community Kollel	Merion Station, PA	1,000
12/10/12	1507	Politz Hebrew Academy	Philadelphia, PA	3,500
12/10/12	1508	Montana Food Bank	Missoula, MT	500
12/10/12	1509	University of Alabama Department of Medicine	Birmingham, AL	10,000
12/10/12	1510	Agape Family Shelter	Lebanon, PA	5,000
12/10/12	1511	Crispus Attucks	York, PA	2,500
12/14/12	1512	Life for Eric Hammer Children Fund	Philadelphia, PA	10,000
12/17/12	1513	Trustees of University of PA	Philadelphia, PA	405,000
12/18/12	1514	Texas Cotton Gin Museum	Burton, TX	500
12/18/12	1515	Leukemia & Lymphoma Society	Conshohocken, PA	500

Subtotal: **\$447,000****Total:** **\$528,430**

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (a) thru (d)

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P – Purchase D – Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
<u>LT Gain from Pro Shs Ultra Short Yen Ptnrshp</u>	P	<u>12/08/10</u>	<u>12/31/12</u>
<u>ST Gain from Pro Shs Ultra Short Ten Ptnrshp</u>	P	<u>01/01/12</u>	<u>12/31/12</u>

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (e) thru (h)

(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)
<u>5,186.</u>	_____	<u>0.</u>	<u>5,186.</u>
<u>3,458.</u>	_____	<u>0.</u>	<u>3,458.</u>
Total		<u>0.</u>	<u>8,644.</u>

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (i) thru (l)

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (column (h)) gain minus column (k), but not less than -0- or losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	<u>5,186.</u> <u>3,458.</u>
Total			<u>8,644.</u>

Form 990-PF, Page 2, Part III, Line 5

• Other Decreases Stmt

<u>Adj to basis for capital losses</u>	<u>42,967.</u>
<u>Adj to basis for unrealized losses</u>	<u>152,601.</u>
<u>in asset values from 12-31-11 to 12-31-12</u>	
 <u>Total</u>	<u>195,568.</u>

Julius H. Caplan Charity Foundation as of 12/31/12**Part II Balance Sheets -- Assets**

Acct #	Proshares Ultra Short Yen (YCS)	UBS # Y102676	Schwab	Schwab	TOTALS
Cash on hand		\$0	\$0	\$539	\$539
Temp. cash investments		\$0	\$107,276	\$77,073	\$184,349
Equities FMV	\$40,565	\$253	\$6,814,097	\$1,147,530	\$8,002,445
Other assets FMV -- Mutual Funds			\$250,391	\$134,728	\$385,119
Estimated tax paid				\$0	
Total Account FMV	\$40,565	\$253	\$7,171,764	\$1,359,870	\$8,572,452
Misc. assets -- est. tax paid				\$0	
Total Foundation FMV					\$8,572,452
Equities - book value	\$40,212	\$211	\$5,025,341	\$1,023,334	\$6,089,098
Other assets - book value			\$250,000	\$123,265	\$373,265

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
<u>Excise Tax 2011</u>	<u>2,931.</u>	<u>1,466.</u>		<u>1,465.</u>
<u>Foreign Tax Paid</u>	<u>1,171.</u>	<u>586.</u>		<u>585.</u>
Total	<u>4,102.</u>	<u>2,052.</u>		<u>2,050.</u>

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
<u>Bank Charges</u>	<u>15.</u>	<u>8.</u>		<u>7.</u>
<u>K-1 deductions</u>	<u>327.</u>	<u>164.</u>		<u>163.</u>
Total	<u>342.</u>	<u>172.</u>		<u>170.</u>

Form 990-PF, Page 1, Part I

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
<u>Dubrow, P.C.</u>	<u>Legal Services</u>	<u>19,365.</u>	<u>9,683.</u>		<u>9,682.</u>
Total		<u>19,365.</u>	<u>9,683.</u>		<u>9,682.</u>

Form 990-PF, Page 1, Part I

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
<u>Hightower Advsrs</u>	<u>Investment Advisory</u>	<u>155,053.</u>	<u>77,527.</u>		<u>77,526.</u>
<u>UBS Securities</u>	<u>Inv. Fee</u>	<u>236.</u>	<u>118.</u>		<u>118.</u>
Total		<u>155,289.</u>	<u>77,645.</u>		<u>77,644.</u>