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Form **990-PF**

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

OMB No 1545-0052

2012Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2012 or tax year beginning , and ending

Name of foundation KAUFMAN FOUNDATION		A Employer identification number 38-6091556
Number and street (or P O box number if mail is not delivered to street address) 4927 STARIHA DRIVE, SUITE A	Room/suite	B Telephone number (see instructions) 231-798-7500
City or town, state, and ZIP code MUSKEGON MI 49441		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,258,601	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(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)	25,000			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	9	9	9	
	4 Dividends and interest from securities	16,765	16,765	16,765	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 STMT 1	28,962			
	b Gross sales price for all assets on line 6a 419,955				
	7 Capital gain net income (from Part IV, line 2)		27,262		
	8 Net short-term capital gain			0	
	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) STMT 2	4,831	331	4,831		
12 Total. Add lines 1 through 11	75,567	44,367	21,605		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule) STMT 3	6,731	6,731	6,731	
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 4	2,199	2,199	2,199	
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att sch) STMT 5	11	11	11	
	24 Total operating and administrative expenses. Add lines 13 through 23	8,941	8,941	8,941	0
	25 Contributions, gifts, grants paid	140,430			140,430
26 Total expenses and disbursements. Add lines 24 and 25	149,371	8,941	8,941	140,430	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-73,804				
b Net investment income (if negative, enter -0-)		35,426			
c Adjusted net income (if negative, enter -0-)			12,664		

For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2012)

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		40,000	100,185	100,185
	3	Accounts receivable ▶	314			
		Less: allowance for doubtful accounts ▶		314	314	314
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (att. schedule) ▶				
		Less: allowance for doubtful accounts ▶	0			
	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) SEE STMT 6		1,198,696	1,151,830	1,151,830
	c	Investments – corporate bonds (attach schedule)				
Liabilities	11	Investments – land, buildings, and equipment: basis ▶				
		Less: accumulated depreciation (attach sch.) ▶				
	12	Investments – mortgage loans				
	13	Investments – other (attach schedule)				
	14	Land, buildings, and equipment: basis ▶				
		Less: accumulated depreciation (attach sch.) ▶				
	15	Other assets (describe ▶ SEE STATEMENT 7)		5,900	6,272	6,272
	16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)		1,244,910	1,258,601	1,258,601
	17	Accounts payable and accrued expenses				
	18	Grants payable				
Net Assets or Fund Balances	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	0	
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>				
Net Assets or Fund Balances	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>				
	27	Capital stock, trust principal, or current funds		1,244,910	1,258,601	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
Net Assets or Fund Balances	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see instructions)		1,244,910	1,258,601	
	31	Total liabilities and net assets/fund balances (see instructions)		1,244,910	1,258,601	

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	1,244,910
2	Enter amount from Part I, line 27a	2	-73,804
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 8	3	87,495
4	Add lines 1, 2, and 3	4	1,258,601
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	1,258,601

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 SEE WORKSHEET				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

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

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

2 Capital gain net income or (net capital loss)	<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div> </div>	2	27,262
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	<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;"> If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 </div> </div>	3	-1,037

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 (col. (b) divided by col. (c))
2011	156,262	1,314,792	0.118849
2010	142,101	1,630,787	0.087136
2009	157,685	1,874,333	0.084129
2008	115,726	2,836,504	0.040799
2007	222,491	4,071,242	0.054649

2 Total of line 1, column (d)	2	0.385562
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	0.077112
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,232,670
5 Multiply line 4 by line 3	5	95,054
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	354
7 Add lines 5 and 6	7	95,408
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions	8	140,430

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	354
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	354
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	354
6 Credits/Payments:			
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a	1,200	
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	1,200	
8 Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	846	
11 Enter the amount of line 10 to be Credited to 2013 estimated tax Refunded	11	846	

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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the 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		X
c Did the foundation file Form 1120-POL for this year?		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		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
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 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	X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) NONE		
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	X
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	9	X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

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 ► N/A	13	X	

14 The books are in care of ► **RICHARD F. KAUFMAN** Telephone no ► **231-798-7500**
4927 STARIHA DRIVE, SUITE A
 Located at ► **MUSKEGON** MI ZIP+4 ► **49441**

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 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	No
		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.

	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?	<input type="checkbox"/> Yes	<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"/> Yes	<input checked="" type="checkbox"/> No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<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"/> Yes	<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"/> Yes	<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	N/A	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	N/A	
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 ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes	<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)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 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?	<input type="checkbox"/> Yes	<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)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?		X

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 instructions)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A		5b
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)	N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870			6b X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		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
RICHARD KAUFMAN 4927 STARIHA DRIVE, SUITE A MI 49441	TRUSTEE 1.00	0	0	0
SYLVIA KAUFMAN 4927 STARIHA DRIVE, SUITE A MI 49441	TRUSTEE 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

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 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 N/A	
2	
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 N/A	
2	
All other program-related investments See instructions 3	

Total. Add lines 1 through 3 ▶

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,181,349
b	Average of monthly cash balances	1b	70,093
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,251,442
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	1,251,442
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	18,772
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,232,670
6	Minimum investment return. Enter 5% of line 5	6	61,634

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	61,634
2a	Tax on investment income for 2012 from Part VI, line 5	2a	354
b	Income tax for 2012 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	354
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	61,280
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	61,280
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	61,280

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	140,430
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	140,430
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	354
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	140,076

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				61,280
2 Undistributed income, if any, as of the end of 2012				
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	25,413			
b From 2008				
c From 2009	64,228			
d From 2010	60,562			
e From 2011	92,428			
f Total of lines 3a through e	242,631			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 140,430				
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				61,280
e Remaining amount distributed out of corpus	79,150			
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:	321,781			
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 instructions				
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount – see instructions				
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)	25,413			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	296,368			
10 Analysis of line 9				
a Excess from 2008				
b Excess from 2009	64,228			
c Excess from 2010	60,562			
d Excess from 2011	92,428			
e Excess from 2012	79,150			

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year SEE STATEMENT 9				140,430
Total			▶ 3a	140,430
b Approved for future payment N/A				
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) Exclusion code	(d) Amount	
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						9
4 Dividends and interest from securities						16,765
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						331
8 Gain or (loss) from sales of assets other than inventory						28,962
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory						
11 Other revenue a _____						
b MISC INCOME-VOID CHECKS						4,500
c _____						
d _____						
e _____						
12 Subtotal Add columns (b), (d), and (e)			0		0	50,567
13 Total. Add line 12, columns (b), (d), and (e)					13	50,567

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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.

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

[illegible]

- 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
N/A		

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

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Signature of officer or trustee

Date _____

TRUSTEE
Title

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

PETER E. GENEVA

04/19/13

Firm's name ▶	CONN GENEVA & ROBINSON
Firm's address ▶	4927 STARIHA DR SUITE A MUSKEGON, MI 49441-555

PTIN	P00320911
Firm's EIN ▶	38-3012028

Phone no **231-798-7500**

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

Schedule of Contributors

OMB No 1545-0047

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

2012

Name of the organization

Employer identification number

KAUFMAN FOUNDATION

38-6091556

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private 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 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, 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).

Name of organization

KAUFMAN FOUNDATION

Employer identification number

38-6091556**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	AMSTORE CORPORATION 3951 TRADE DRIVE, SE GRAND RAPIDS MI 49508	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No.	(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) No.	(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) No.	(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) No.	(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) No.	(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) No.	(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)

Federal Statements

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Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Whom Sold	Description	Date Acquired	Date Sold	How Received		Cost	Expense	Depreciation	Net Gain / Loss
					Sale Price				
25000.000 SHS HSBC CONT BUFF					PURCHASE				
	VARIOUS		7/11/12	\$	26,700	\$	25,000	\$	1,700
TOTAL				\$	26,700	\$	25,000	0	1,700

Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
OTHER INVESTMENT INCOME	\$ 331	331	331
MISC INCOME-VOID CHECKS	4,500		4,500
TOTAL	\$ 4,831	331	4,831

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT MANAGER FEES	\$ 3,931	3,931	3,931	\$
LEGAL AND PROFESSIONAL FEES	2,800	2,800	2,800	
TOTAL	\$ 6,731	6,731	6,731	0

Federal Statements

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Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FOREIGN TAX PAID	\$ 24	24	24	\$
TAX - 990PF	2,175	2,175	2,175	
TOTAL	\$ 2,199	\$ 2,199	\$ 2,199	\$ 0

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$		\$	
BANK CHARGES	11	11	11	
TOTAL	\$ 11	\$ 11	\$ 11	\$ 0

Federal Statements

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Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CORP STK - JP MORGAN - 3009	\$ 1,074,729	\$ 1,019,201	MARKET	\$ 1,019,201
CORP STK - JP MORGAN - 8002	83,227	99,404	MARKET	99,404
CORP STK - JP MORGAN - 6004	40,740	33,225	MARKET	33,225
TOTAL	<u>\$ 1,198,696</u>	<u>\$ 1,151,830</u>		<u>\$ 1,151,830</u>

Federal Statements**Statement 7 - Form 990-PF, Part II, Line 15 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
OTHER INV - FIDELITY	\$ 728	\$	\$
OTHER INV - OAKMARK	2,436	2,965	2,965
OTHER INV - HARBOR FUND	2,736	3,307	3,307
TOTAL	<u>\$ 5,900</u>	<u>\$ 6,272</u>	<u>\$ 6,272</u>

Statement 8 - Form 990-PF, Part III, Line 3 - Other Increases

<u>Description</u>	<u>Amount</u>
UNREALIZED GAINS AND LOSSES	\$ 87,495
TOTAL	<u>\$ 87,495</u>

Federal Statements

FYE: 12/31/2012

Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

Name of Manager	Amount
NONE	\$
TOTAL	\$ 0

Form 990-PF, Part XV, Line 1b - Managers Who Own 10% or More Stock

Name of Manager	Amount
NONE	\$
TOTAL	\$ 0

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description
BY LETTER

1872 KAUFMAN FOUNDATION
38-6091556
FYE: 12/31/2012

Federal Statements

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Statement 9 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address		Relationship	Status	Purpose	Amount
AMHERST COLLEGE	AMHERST MA 01002-5000	NOT APPLICABLE	P.O. BOX 5000	PUBLIC	PARENTS' FUND	1,500
ANDERSON RANCH ARTS CTR	SNOWMASS VILLAGE CO 81615	NOT APPLICABLE	5263 OWL CREEK ROAD	PUBLIC	ARTS / ANNUAL RECOGNITION	1,800
ANTI-DEFAMATION LEAGUE	NEW YORK NY 10158-3560	NOT APPLICABLE	605 THIRD AVENUE	PUBLIC	WORKSHOPS / TRAINING	100
ARTS MIDWEST	MINNEAPOLIS MN 55408	NOT APPLICABLE	2908 HENNEPIN, SUITE 200	PUBLIC	LEADERSHIP FUND	4,500
ASPEN ANIMAL SHELTER	ASPEN CO 81612	NOT APPLICABLE	P.O. BOX 985	PUBLIC	GENERAL FUND	700
ASPEN ART MUSEUM	ASPEN CO 81611	NOT APPLICABLE	590 NORTH MILL STREET	PUBLIC	NATIONAL COUNCIL, ETC	17,250
ASPEN INSTITUTE	WASHINGTON DC 20036	NOT APPLICABLE	ONE DUPONT CIRCLE NW	PUBLIC	SOCIETY OF FELLOWS FUND	6,500
ASPEN MOUNTAIN RESCUE	ASPEN CO 81611	NOT APPLICABLE	630 W. MAIN STREET	PUBLIC	GENERAL FUND	100
ASPEN MUSIC FESTIVAL	ASPEN CO 81611	NOT APPLICABLE	2 MUSIC SCHOOL ROAD	PUBLIC	SEASON BENEFIT	1,000
BREAST CANCER RESEARCH	NEW YORK NY 10022	NOT APPLICABLE	60 EAST 56TH STREET	PUBLIC	SYMPOSIUM	5,000
CATHOLIC THEOLOGICAL	CHICAGO IL 60615	NOT APPLICABLE	5401 S. CORNELL AVE	PUBLIC	RELIGIOUS EDUCATION	100
CHABAD HOUSE OF CHARLOTTESVILLE	CHARLOTTESVILLE VA 22903	NOT APPLICABLE	2014 LEWIS MOUNTAIN ROAD	PUBLIC	RELIGION / OUTREACH	500
CHICAGO COUNCIL ON GLOBAL AFFAIRS	CHICAGO IL 60604	NOT APPLICABLE	332 SOUTH MICHIGAN AVENUE	PUBLIC	GLOBAL POLICY / RESEARCH	1,000
CHICAGO SINAI CONGRTN.	CHICAGO IL 60610	NOT APPLICABLE	15 WEST DELAWARE PLACE	PUBLIC	ANNUAL CONTRIBUTIONS	2,550
COMMUNITY FOUNDATION - HOLLAND	HOLLAND MI 49423	NOT APPLICABLE	70 WEST 8TH STREET	PUBLIC	PROMISE SCHOLARSHIP	250
COMMUNITY FOUNDATION - MUSKEGON	MUSKEGON MI 49440	NOT APPLICABLE	425 W. WESTERN AVENUE	PUBLIC	ART CAMPAIGN	2,500
CONGREGATION B'NAI ISRAEL	MUSKEGON MI 49440	NOT APPLICABLE	391 W. WEBSTER	PUBLIC	RELIGION / GENERAL FUND	3,216

1872 KAUFMAN FOUNDATION
38-6091556
FYE: 12/31/2012

Federal Statements

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Statement 9 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address		Relationship		Status		Purpose	Amount
CONGREGATION BETH SHALOM		ANCHORAGE AK 99504		NOT APPLICABLE		7525 E. NORTHERN LIGHTS		RELIGION / GENERAL FUND	1,364
CONGREGATION SUKKOT SHALOM		WILMETTE IL 60091		NOT APPLICABLE		1001 CENTRAL AVENUE		RELIGION / GENERAL FUND	1,000
CULVER ACADEMIES		CULVER IN 46511-1291		NOT APPLICABLE		1300 ACADEMY ROAD		CULVER FUND	100
ELLIS SCHOOL		PITTSBURGH PA 15206		NOT APPLICABLE		6425 FIFTH AVENUE		EDUCATIONAL	100
GREEN BERET FOUNDATION		SAN ANTONIO TX 78258		NOT APPLICABLE		18756 STONE OAK PARKWAY		GENERAL FUND	50
GVSU KAUFMAN INSTITUTE		ALLENDALE MI 49401-9403		NOT APPLICABLE		1 CAMPUS DRIVE		EDUCATIONAL	50,000
HARVARD BUSINESS SCHOOL		CAMBRIDGE MA 02138		NOT APPLICABLE		124 MOUNT AUBURN STREET		HBS FUND	5,000
HILLEL		WASHINGTON DC 20001-3724		NOT APPLICABLE		800 EIGHTH STREET, NW		RENAISSANCE SOCIETY	1,000
JEWISH CONGREGATION OF ASPEN		ASPEN CO 81611		NOT APPLICABLE		77 MEADOWWOOD DRIVE		BUILDING FUND	5,000
MCA		CHICAGO IL 60611		NOT APPLICABLE		220 EAST CHICAGO AVENUE		MUSEUM / EMERGE	1,000
MUSKEGON MUSEUM OF ART		MUSKEGON MI 49440		NOT APPLICABLE		296 WEST WEBSTER AVENUE		MUSEUM	1,500
NORTHWESTERN UNIVERSITY		EVANSTON IL 60208		NOT APPLICABLE		2020 RIDGE AVENUE		COLLEGE OF ARTS & SCIENCES	500
NPR FOUNDATION		WASHINGTON DC 20042		NOT APPLICABLE		DEPT 6054		EDUCATIONAL	150
PAIDEIA U.S.		NEW YORK NY 10019		NOT APPLICABLE		1350 AVENUE OF AMERICAS		MEMORIAL FUND	1,000
ROARING FORK OUTDOOR VOL.		BASALT CO 81621		NOT APPLICABLE		214 MIDLAND AVENUE		GENERAL FUND	100
SHI-NA		NEW YORK NY 10119		NOT APPLICABLE		ONE PENNSYLVANIA PLACE		GENERAL FUND	20,000
SOCIETY OF CONTEMPORARY		CHICAGO IL 60603		NOT APPLICABLE		111 S MICHIGAN AVENUE		ART INSTITUTE	500

Federal Statements

Statement 9 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)

Name		Address		Relationship	Status	Purpose	Amount
SPERTUS INSTITUTE		CHICAGO IL 60605-1901		NOT APPLICABLE	PUBLIC	PUBLIC PROGRAMS	250
STEADMAN CLINIC		VAIL CO 81657		NOT APPLICABLE	PUBLIC	GENERAL FUND	100
TEMPLE EMANUEL		PITTSBURGH PA 15243		NOT APPLICABLE	PUBLIC	ANNUAL CONTRIBUTION	2,400
WEST MICH MIRACLE LEAGUE		ZEE LAND MI 49464		NOT APPLICABLE	PUBLIC	MEMORIAL FUND	250
YALE UNIVERSITY		NEW HAVEN CT 06511		NOT APPLICABLE	PUBLIC	YALE ALUMNI FUND	500
TOTAL							140,430

STATE OF MICHIGAN)
County of Muskegon

ss. Shawn Sutor

Being duly sworn deposes and say he/she is Principal Clerk of




THE MUSKEGON CHRONICLE

DAILY EDITION

a newspaper published and circulated in the County of Muskegon and otherwise qualified according to Supreme Court Rule; and that the annexed notice, taken from said paper, has been duly published in said paper on the following day(days) _____

January 17 A.D. 20 13

Sworn to and subscribed before me this 17th day of January 2013


JANICE M. RINGLER
Notary Public, State of Michigan
County of Kent
My Commission Expires: 10/03/2014
Acting in the County of Spit

NOTICE - The annual report of the Kaufman Foundation for the year ended December 31, 2012, is available for inspection at its principal office at Conn Geneva & Robinson, 4927 Starha Drive, Suite A, Muskegon, Michigan during regular business hours for any citizen who requests it within 180 days of this notice RICHARD F KAUFMAN, Custodian.