7009 0080 0000 3747 3507

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

2012

Open to public Inspection

For calendar year 2012 or tax year beginning APR 1, 2012 **, and ending** MAR 31, 2013

Name of foundation: FRED J HARDER FOUNDATION

A Employer identification number: 01-0721940

Number and street (or P O box number if mail is not delivered to street address): PO BOX 4967

Room/suite:

B Telephone number: 315-474-7571

City or town, state, and ZIP code: SYRACUSE, NY 13221

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶$ 2,717,849.

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received				
	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	89,973.	89,973.	89,973.	STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-8,702.			
	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			N/A	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 **Total** Add lines 1 through 11	81,271.	89,973.	89,973.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	11,890.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 2	5,000.	2,500.	0.	2,500.
	b Accounting fees				
	c Other professional fees STMT 3	19,884.	19,884.	0.	0.
	17 Interest				
	18 Taxes STMT 4	4,060.	3,810.	0.	250.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	174.	0.	0.	174.
	24 **Total operating and administrative expenses** Add lines 13 through 23	41,008.	26,194.	0.	2,924.
	25 Contributions, gifts, grants paid	133,674.			133,674.
	26 **Total expenses and disbursements** Add lines 24 and 25	174,682.	26,194.	0.	136,598.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-93,411.			
	b **Net investment income** (if negative, enter -0-)		63,779.		
	c **Adjusted net income** (if negative, enter -0-)			89,973.	

223501
12-05-12 LHA For Paperwork Reduction Act Notice, see instructions

G14 18

Part II 'Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments	217,375.	109,147.	109,147.
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	7	Other notes and loans receivable ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations			
	b	Investments - corporate stock			
	c	Investments - corporate bonds			
	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other			
	14	Land, buildings, and equipment: basis ▶			
		Less accumulated depreciation ▶			
	15	Other assets (describe ▶)	2,495,311.	2,510,128.	2,608,702.
	16	**Total assets** (to be completed by all filers)	2,712,686.	2,619,275.	2,717,849.
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	0.	0.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	2,712,686.	2,619,275.	
	30	**Total net assets or fund balances**	2,712,686.	2,619,275.	
	31	**Total liabilities and net assets/fund balances**	2,712,686.	2,619,275.	

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	2,712,686.
2	Enter amount from Part I, line 27a	2	-93,411.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	2,619,275.
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	2,619,275.

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	NET LOSS SEE ATTACHED			
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				-8,702.
b				
c				
d				
e				

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				-8,702.
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	-8,702.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	-8,702.

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	112,523.	2,634,929.	.042704
2010	120,954.	2,576,793.	.046940
2009	134,445.	2,537,297.	.052987
2008	156,409.	2,843,399.	.055008
2007	157,615.	3,391,232.	.046477

2	**Total** of line 1, column (d)	2	.244116
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	.048823
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	2,636,003.
5	Multiply line 4 by line 3	5	128,698.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	638.
7	Add lines 5 and 6	7	129,336.
8	Enter qualifying distributions from Part XII, line 4	8	136,598.

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)

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	638.
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	638.
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	638.
6 Credits/Payments:				
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a	1,878.		
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	1,878.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ 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	1,240.
11 Enter the amount of line 10 to be: **Credited to 2013 estimated tax** ▶		640. **Refunded** ▶	11	600.

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		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		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?	1c		X
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		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
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	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		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) ▶ NY			
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)*

			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 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?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ MACKENZIE HUGHES. LLP Telephone no. ▶ 315-233-8239

Located at ▶ 101 S. SALINA STREET, SYRACUSE, NY ZIP+4 ▶ 13202

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

			Yes	No
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?	16		X
	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 instructions)?	N/A	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 2012?		1c		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?	☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____				
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	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 ▶ ____, ____, ____, ____				
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 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	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		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?		4b		X

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No

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

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? N/A **5b**

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

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

If "Yes," attach the statement required by Regulations section 53 4945-5(d).

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

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

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? 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.

(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
AMI LONGSTREET 101 S. SALINA STREET SYRACUSE, NY 13202	TRUSTEE 2.00	3,963.	0.	0.
RICHARD ENGEL 101 S. SALINA STREET SYRACUSE, NY 13202	TRUSTEE 2.00	3,963.	0.	0.
ART WENDLANDT 101 S. SALINA STREET SYRACUSE, NY 13202	TRUSTEE 2.00	3,964.	0.	0.

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

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

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

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

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

Total number of others receiving over $50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 ▶	0.

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	2,574,084.
b	Average of monthly cash balances	1b	102,061.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	2,676,145.
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	2,676,145.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	40,142.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,636,003.
6	**Minimum investment return.** Enter 5% of line 5	6	131,800.

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	131,800.
2a	Tax on investment income for 2012 from Part VI, line 5 2a 638.		
b	Income tax for 2012. (This does not include the tax from Part VI.) 2b		
c	Add lines 2a and 2b	2c	638.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	131,162.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	131,162.
6	Deduction from distributable amount (see instructions)	6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	131,162.

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	136,598.
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	136,598.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	638.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	135,960.

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				131,162.
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			70,673.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2012:				
a From 2007				
b From 2008				
c From 2009				
d From 2010				
e From 2011				
f **Total** of lines 3a through e	0.			
4 Qualifying distributions for 2012 from Part XII, line 4: ▶ $ 136,598.				
a Applied to 2011, but not more than line 2a			70,673.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2012 distributable amount				65,925.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				65,237.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010				
d Excess from 2011				
e Excess from 2012				

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	(e) Total
2 a 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 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.

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

c Any submission deadlines:

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

Part XV. Supplementary Information (continued)

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

Recipient 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*				
FRIENDS OF THE ROSAMOND GIFFORD ZOO AT BURNET PARK ONE CONSERVATION PLACE SYRACUSE, NY 13204-2528			ELEPHANT PERSERVE	65,837.
SYRACUSE AREA LANDMARK THEATER 362 SOUTH SALINA ST. SYRACUSE, NY, NY 13202			SPOTLIGHTS	1,000.
THE DANISH HOME FOR THE AGED 1065 EAST QUAKER BRIDGE ROAD CROTON-ON HUDSON, NY 10520			IMPROVEMENTS	1,000.
THE SAMARITAN CENTER 310 MONTGOMERY ST. SYRACUSE, NY, NY 13202			CAPITAL IMPROVEMENTS	65,837.
Total			▶ 3a	133,674.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(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					
4 Dividends and interest from securities					89,973.
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					
8 Gain or (loss) from sales of assets other than inventory					-8,702.
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.		0.	81,271.

13 **Total** Add line 12, columns (b), (d), and (e) 13 81,271.

(See worksheet in line 13 instructions 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 foundation's exempt purposes (other than by providing funds for such purposes).

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)		X
(2) Other assets	1a(2)		X
b Other transactions:			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		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.

(a) Line no	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements
		N/A	

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

▶ Y. | 7/16/13 | ▶ Co-Trustee

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self- employed	PTIN
MARY ANNE CODY	Mary Anne Cody	7/16/2013		P00845754

Firm's name ▶ MACKENZIE HUGHES LLP

Firm's EIN ▶ 01-0690915

Firm's address ▶ P.O. BOX 4967
SYRACUSE, NY 13321-4967

Phone no. 315-474-7571

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CAPITAL GAIN DIVIDENDS	43,972.	0.	43,972.
DIVIDENDS	46,001.	0.	46,001.
TOTAL TO FM 990-PF, PART I, LN 4	89,973.	0.	89,973.

FORM 990-PF LEGAL FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TO FM 990-PF, PG 1, LN 16A				

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TO FORM 990-PF, PG 1, LN 16C				

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS DEPT OF LAW	250.	0.	0.	250.
FOREIGN TAXES	16.	16.	0.	0.
FEDERAL EXCISE TAX	3,794.	3,794.	0.	0.
TO FORM 990-PF, PG 1, LN 18	4,060.	3,810.	0.	250.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MISCELLANOUS	174.	0.	0.	174.
TO FORM 990-PF, PG 1, LN 23	174.	0.	0.	174.

Fred J. Harder Foundation

Schedule G

Principal Remaining on Hand

From 4/01/2012 Thru 3/31/2013

Description	Tax Basis	Fiduciary Carry Value	Market Value 3/31/2013
Mutual Funds and Unit Trusts			
AllianceBernstein Global Thematic Fund Shares/Units 1,284.24300	89,518 51	89,518.51	91,078 51
Allianz RCM Global Water Cl A Shares/Units 8,125 91200	78,074.10	78,074.10	91,416.51
American Century Heritage Fund Shares/Units 1,220 03900	26,034.50	26,034 50	28,805.12
Blackrock Global Allocation Fund Shares/Units 4,088.53100	80,630.47	80,630 47	84,550.82
Blackrock Global Smallcap Fund Shares/Units 2,442.62100	56,513 96	56,513.96	62,311.26
Columbia Marsico Focused Equities Fd Cl Z Shares/Units 2,619 08700	62,463 53	62,463.53	58,955.65
Davis Financial Fund Cl. A Shares/Units 1,779 48800	54,149 27	54,149 27	60,128 90
Davis NY Venture Fund Icn. Cl Y Shares/Units 3,091 51400	111,025 73	111,025 73	120,754 54
Delaware Diversified Income Fund Cl A Shares/Units 13,884 11200	128,486.55	128,486.55	129,122 24
Eaton Vance Global Macro Absolute Return Advantage Fund Cl I Shares/Units 10,733.63300	107,909.84	107,909 84	107,765 68
Europacific Growth Fund Cl F-2 Shares/Units 2,091 72200	82,589 00	82,589 00	88,542 59
Forward Tactical Growth Fund Cl M Shares/Units 10,481 22500	273,350 76	273,350 76	279,115.02
Goldman Sachs Absolute Return Tracker Class I Shares/Units 5,766 15900	52,700 26	52,700 26	53,509 96
Goldman Sachs Strategic Income Fund Instit Cl Shares/Units 10,551 75800	102,865 20	102,865 20	110,371 39

Fred J. Harder Foundation

Schedule G

Principal Remaining on Hand

From 4/01/2012 Thru 3/31/2013

Description		Tax Basis	Fiduciary Carry Value	Market Value 3/31/2013
Harding Loevner Emerging Mkt Portfolio Advisor Class		57,078.67	57,078.67	57,305.44
Shares/Units	1,189.89700			
Hartford Capital Appreciation II Fund Cl I		81,867.78	81,867.78	94,129.39
Shares/Units	5,718 67500			
ING Global Real Estate Fund Cl I		76,032.95	76,032.95	86,598.37
Shares/Units	4,584.35000			
Natixis Fds - ASG Global Alternatives Fd Cl Y		53,930 04	53,930.04	55,214.20
Shares/Units	4,987.73300			
PIMCO Commodity Real Return Strategy Fund, Cl P		54,891 55	54,891.55	50,986.89
Shares/Units	7,772.39200			
PIMCO Total Return Fund Cl P Mutual Fund		129,598.19	129,598.19	131,058.22
Shares/Units	11,659 98400			
Proshares Short 20+ Year Treasury		139,005 57	139,005.57	133,308.87
Shares/Units	4,457.00000			
RS Floating Rate Cl Y		130,647 59	130,647.59	134,148.68
Shares/Units	12,948.71400			
RS Value Fund Cl Y		55,666.42	55,666.42	66,155.20
Shares/Units	2,202 23700			
Schroeder Emerging Market Equity Fd Investors Shares		54,661.17	54,661.17	56,314.68
Shares/Units	4,205.72700			
Templeton Global Bond Fund Advisor Class		108,347.50	108,347.50	110,179.46
Shares/Units	8,222 34800			
Thornburg International Value Fund Cl I		82,360 92	82,360 92	86,335.84
Shares/Units	3,009 26600			
Touchstone Merger Atbitrage Y		52,361 04	52,361.04	53,293 73
Shares/Units	4,898 32100			
WisdomTree Mgd Futures Strategy Fd		127,366 69	127,366 69	127,245 30
Shares/Units	3,081.00000			

Fred J. Harder Foundation

Schedule G

Principal Remaining on Hand

From 4/01/2012 Thru 3/31/2013

Description	Tax Basis	Fiduciary Carry Value	Market Value 3/31/2013
Total Mutual Funds and Unit Trusts	2,510,127.76	2,510,127.76	2,608,702.46
Bank Accounts			
MSSB #621-128271-589 (Investments) from MSSB #687-75280-15 589 (Money Market Fund)	102,908.11	102,908.11	102,908.11
Bank Totals	102,908.11	102,908.11	102,908.11
Total Of All Assets	2,613,035.87	2,613,035.87	2,711,610.57

Statement #
SCHEDULE D - Long Term Capital Gains & Losses
Period 4/01/2012 to 3/31/2013

Entity 364 Fred J Harder Foundation
990-PF 01-0721940
PART IV

(a) Description of property Shares/Par	(b) Date acquired	(c) Date sold	(d) Sale price	(e) Cost other basis	(f) Gain or Loss
AllianceBernstein Global Thematic Fund CUSIP # 018780502					
34 51000	4/01/2012	9/21/2012	2,361 55	2,458 49	-96.94
Allianz RCM Global Water Cl A CUSIP # 01900A106					
217 17700	4/01/2012	8/08/2012	2,134 85	2,084 68	50.17
213 86400	4/01/2012	9/21/2012	2,198.52	2,052 87	145.65
American Century Heritage Fund CUSIP # 025083791					
1,203.02000	4/01/2012	8/08/2012	26,466 44	27,092 00	-625 56
32 02100	8/08/2012	9/21/2012	724 31	683 01	41.30
Blackrock Global Allocation Fund CUSIP # 09251T509					
108.56400	4/01/2012	9/21/2012	2,151 74	2,141.97	9.77
Blackrock Global Smallcap Fund CUSIP # 09252A509					
63.63600	4/01/2012	9/21/2012	1,512.63	1,476.36	36.27
Columbia Marsico Focused Equities Fd Cl Z CUSIP # 19765H230					
34.68200	4/01/2012	8/08/2012	796 31	850.75	-54.44
60.14000	4/01/2012	9/21/2012	1,452.38	1,475 23	-22.85
Davis Financial Fund Cl A CUSIP # 239103500					
47.56200	4/01/2012	9/21/2012	1,460.15	1,448 74	11.41
Davis NY Venture Fund Icn Cl Y CUSIP # 239080401					
78 43100	4/01/2012	9/21/2012	2,928.62	2,805 48	123 14
Delaware Diversified Income Fund Cl A CUSIP # 246248744					
1,069 90000	4/01/2012	8/08/2012	10,099 86	9,896 58	203.28
359 36800	4/01/2012	9/21/2012	3,385 25	3,324.15	61 10
Eaton Vance Global Macro Absolute Return CUSIP # 277923264					

Statement #

Entity: 364 Fred J Harder Foundation

SCHEDULE D - Long Term Capital Gains & Losses

Period 4/01/2012 to 3/31/2013

(a) Description of property Shares/Par	(b) Date acquired	(c) Date sold	(d) Sale price	(e) Cost other basis	(f) Gain or Loss
3,002 28800	4/01/2012	8/08/2012	30,022.88	30,233 04	-210 16
271 68000	4/01/2012	9/21/2012	2,768 42	2,735 82	32 60
EuroPacific Growth Fd Cl F-1					
CUSIP # 298706409					
55 42500	4/01/2012	9/21/2012	2,214.22	2,175.43	38 79
Forward Tactical Growth Fund Cl M					
CUSIP # 34986P705					
395 35300	4/01/2012	9/21/2012	10,662.67	10,413 60	249 07
4,814 01500	4/01/2012	2/25/2013	125,645.78	126,801.16	-1,155 38
General Electric Co					
CUSIP # 369604103					
0 24690	4/13/2012	6/26/2012	4 94	4.81	0 13
8 00000	4/13/2012	8/08/2012	167.75	155.84	11.91
Goldman Sachs Absolute Return					
CUSIP # 38145N220					
94.34100	4/01/2012	8/08/2012	847.18	862.28	-15.10
2,905.65600	4/01/2012	9/07/2012	26,238.07	26,557.70	-319.63
153 20000	4/01/2012	9/21/2012	1,407.91	1,400.25	7 66
Goldman Sachs Strategic Income Fund					
CUSIP # 38145C646					
802.53200	4/01/2012	8/08/2012	7,993.22	7,808 64	184 58
274 36000	4/01/2012	9/21/2012	2,787.50	2,669 52	117 98
Harding Loevner Emerging Mkt					
CUSIP # 412295305					
29.77900	4/01/2012	9/21/2012	1,461 25	1,428 50	32.75
Hartford Capital Appreciation II Fund Cl I					
CUSIP # 416649408					
152 44100	4/01/2012	9/21/2012	2,245 46	2,184.48	60 98
ING Global Real Estate Fund Cl I					
CUSIP # 44980Q302					
409 79400	4/01/2012	8/08/2012	7,150.91	6,777.99	372 92
119 49900	4/01/2012	9/21/2012	2,129.48	1,976 51	152 97
Natixis Fds - ASG Global Alternatives Fd Cl Y					
CUSIP # 63872T885					

Statement # Entity 364 Fred J Harder Foundation

SCHEDULE D - Long Term Capital Gains & Losses

Period. 4/01/2012 to 3/31/2013

(a) Description of property Shares/Par	(b) Date acquired	(c) Date sold	(d) Sale price	(e) Cost other basis	(f) Gain or Loss
2,594.22300	4/01/2012	9/07/2012	26,876 15	28,121 38	-1,245 23
133 26600	4/01/2012	9/21/2012	1,413 95	1,444 60	-30 65
PIMCO Commodity Real Return Strategy CUSIP # 72201M842					
204 38700	4/01/2012	9/21/2012	1,457 28	1,447.06	10 22
PIMCO Total Return Fund Cl P CUSIP # 72201M552					
972.97300	4/01/2012	8/08/2012	11,140 54	10,800 00	340 54
297.12000	4/01/2012	9/21/2012	3,428.76	3,298 03	130 73
Proshares Short 20+ Year Treasury CUSIP # 74347X849					
119.00000	4/01/2012	9/21/2012	3,582.10	3,995 78	-413 68
RS Floating Rate Fund Cl A CUSIP # 74972H234					
895.96600	4/01/2012	8/08/2012	9,076.14	9,031 34	44 80
337.17000	4/01/2012	9/21/2012	3,455.99	3,398.67	57.32
RS Value Fund Class A CUSIP # 74972H309					
58 77100	4/01/2012	9/21/2012	1,508.06	1,480.44	27 62
Rydex SGI Managed Futures Strategy Fund CUSIP # 78356A491					
5,841.31100	4/01/2012	8/08/2012	128,450.43	135,460 00	-7,009 57
Schroeder Emerging Market Equity Fd CUSIP # 808090757					
112.01500	4/01/2012	9/21/2012	1,455.08	1,457 32	-2 24
Templeton Global Bond Fund CUSIP # 880208400					
403.72900	4/01/2012	8/08/2012	5,313.07	5,321 15	-8 08
208.69700	4/01/2012	9/21/2012	2,779 84	2,750.63	29 21
Thornburg International Value Fund Cl I CUSIP # 885215566					
80 16100	4/01/2012	9/21/2012	2,178 77	2,198 01	-19.24
Touchstone Merger Atbitrage Y					

Statement #

Entity. 364 Fred J. Harder Foundation

SCHEDULE D - Long Term Capital Gains & Losses

Period 4/01/2012 to 3/31/2013

(a) Description of property Shares/Par	(b) Date acquired	(c) Date sold	(d) Sale price	(e) Cost other basis	(f) Gain or Loss
129.41000	9/07/2012	9/21/2012	1,383 39	1,383 39	0.00
WisdomTree Mgd Futures Strategy Fd					
83 00000	8/08/2012	9/21/2012	3,372 21	3,431 17	-58.96
		Total	488,292 01	496,994.85	-8,702 84