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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

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

For calendar year 2012, or tax year beginning 07-01-2012, and ending 06-30-2013

Name of foundation: KAPLAN IDA & JOSEPH FOUNDATION THE. Employer identification number: 20-8285669. Telephone number: (202) 337-1393. City: WASHINGTON, DC 20007. Accounting method: Cash.

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26).

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	<b>1</b>	Cash—non-interest-bearing . . . . .		178	178	178
	<b>2</b>	Savings and temporary cash investments . . . . .				
	<b>3</b>	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____				
	<b>4</b>	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____				
	<b>5</b>	Grants receivable . . . . .				
	<b>6</b>	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) . . . . .				
	<b>7</b>	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____				
	<b>8</b>	Inventories for sale or use . . . . .				
	<b>9</b>	Prepaid expenses and deferred charges . . . . .				
	<b>10a</b>	Investments—U S and state government obligations (attach schedule)				
	<b>b</b>	Investments—corporate stock (attach schedule) . . . . .				
	<b>c</b>	Investments—corporate bonds (attach schedule) . . . . .				
	<b>11</b>	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____				
	<b>12</b>	Investments—mortgage loans . . . . .				
	<b>13</b>	Investments—other (attach schedule) . . . . .	51,344	1,220,361	1,226,812	
	<b>14</b>	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____				
<b>15</b>	Other assets (describe ▶ _____)					
<b>16</b>	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	51,522	1,220,539	1,226,990		
Liabilities	<b>17</b>	Accounts payable and accrued expenses . . . . .				
	<b>18</b>	Grants payable . . . . .				
	<b>19</b>	Deferred revenue . . . . .				
	<b>20</b>	Loans from officers, directors, trustees, and other disqualified persons				
	<b>21</b>	Mortgages and other notes payable (attach schedule) . . . . .				
<b>22</b>	Other liabilities (describe ▶ _____)	0	5,914			
<b>23</b>	<b>Total liabilities</b> (add lines 17 through 22) . . . . .	0	5,914			
Net Assets or Fund Balances	<b>Foundations that follow SFAS 117, check here</b> <input type="checkbox"/>					
	<b>and complete lines 24 through 26 and lines 30 and 31.</b>					
	<b>24</b>	Unrestricted . . . . .				
	<b>25</b>	Temporarily restricted . . . . .				
	<b>26</b>	Permanently restricted . . . . .				
	<b>Foundations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/>					
	<b>and complete lines 27 through 31.</b>					
<b>27</b>	Capital stock, trust principal, or current funds . . . . .					
<b>28</b>	Paid-in or capital surplus, or land, bldg, and equipment fund					
<b>29</b>	Retained earnings, accumulated income, endowment, or other funds	51,522	1,214,625			
<b>30</b>	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	51,522	1,214,625			
<b>31</b>	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	51,522	1,220,539			

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b>	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) . . . . .	<b>1</b>	51,522
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	1,163,103
<b>3</b>	Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	1,214,625
<b>5</b>	Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	1,214,625

**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)
<b>1a</b>	See Additional Data Table			
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(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)	
<b>a</b>	See Additional Data Table			
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
<b>a</b>	See Additional Data Table			
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b>	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 }	<b>2</b>	9,706
<b>3</b>	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		<b>3</b>	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

**1** Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011	4,889	49,882	0.098011
2010	3,010	49,660	0.060612
2009	4,538	46,172	0.098285
2008	2,513	41,317	0.060822
2007	0	50,932	0.0
<b>2</b>	<b>Total</b> of line 1, column (d).		<b>2</b> 0.31773
<b>3</b>	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		<b>3</b> 0.063546
<b>4</b>	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.		<b>4</b> 835,720
<b>5</b>	Multiply line 4 by line 3.		<b>5</b> 53,107
<b>6</b>	Enter 1% of net investment income (1% of Part I, line 27b).		<b>6</b> 88
<b>7</b>	Add lines 5 and 6.		<b>7</b> 53,195
<b>8</b>	Enter qualifying distributions from Part XII, line 4.		<b>8</b> 192,464

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 page 18 of the instructions)**

<b>1a</b>	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>b</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 . . . . .	<b>1</b>	88
<b>c</b>	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>2</b>	
<b>3</b>	Add lines 1 and 2. . . . .	<b>3</b>	88
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>4</b>	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	<b>5</b>	88
<b>6</b>	Credits/Payments		
<b>a</b>	2012 estimated tax payments and 2011 overpayment credited to 2012	<b>6a</b>	0
<b>b</b>	Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld . . . . .	<b>6d</b>	
<b>7</b>	Total credits and payments Add lines 6a through 6d. . . . .	<b>7</b>	0
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>	88
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be <b>Credited to 2013 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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? <input checked="" type="checkbox"/>		No
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>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.</i>		No
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		No
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year <b>(1)</b> On the foundation <input type="checkbox"/> \$ _____ <b>(2)</b> On foundation managers <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		No
<b>3</b> 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? <i>If "Yes," attach a conformed copy of the changes</i> <input checked="" type="checkbox"/>		No
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		No
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i> <input checked="" type="checkbox"/>		No
<b>6</b> 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? . . . . .	Yes	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	Yes	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> _____		
<b>b</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? <i>If "No," attach explanation .</i>		No
<b>9</b> 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)? <i>If "Yes," complete Part XIV</i> . . . . .		No
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i> <input checked="" type="checkbox"/>		No

**Part VII-A Statements Regarding Activities (continued)**

<b>11</b>	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).	<b>11</b>		<b>No</b>
<b>12</b>	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)	<b>12</b>		<b>No</b>
<b>13</b>	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>N/A</b>	<b>13</b>	<b>Yes</b>	
<b>14</b>	The books are in care of <b>LAURIE KAPLAN</b> Telephone no <b>(202) 337-1393</b> Located at <b>1633 35TH STREET NW WASHINGTON DC</b> ZIP+4 <b>20007</b>			
<b>15</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year.	<b>15</b>		
<b>16</b>	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?	<b>16</b>		<b>No</b>

See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
<b>1a</b>	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? ( <b>Exception.</b> 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>b</b>	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>	<b>1b</b>	
<b>c</b>	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?	<b>1c</b>	<b>No</b>
<b>2</b>	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))		
<b>a</b>	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years <b>20___, 20___, 20___, 20___</b>		
<b>b</b>	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see instructions).	<b>2b</b>	
<b>c</b>	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here <b>20___, 20___, 20___, 20___</b>		
<b>3a</b>	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>b</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? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.</i> )	<b>3b</b>	
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>	<b>No</b>
<b>b</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?	<b>4b</b>	<b>No</b>

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

<p><b>5a</b> During the year did the foundation pay or incur any amount to</p> <p><b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(2)</b> 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</p> <p><b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(4)</b> 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</p> <p><b>(5)</b> 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</p> <p><b>b</b> If any answer is "Yes" to 5a(1)–(5), did <b>any</b> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p><b>c</b> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p><b>6a</b> 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</p> <p><b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  If "Yes" to 6b, file Form 8870.</p> <p><b>7a</b> 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</p> <p><b>b</b> If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<b>5b</b>		
	<b>6b</b>		<b>No</b>
	<b>7b</b>		

**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
LAURIE KAPLAN 1633 35TH STREET NW WASHINGTON, DC 20007	MANAGING TRUSTEE 10	0		
DAVID APPELMAN 1200 N HARTFORD ST 312 ARLINGTON, VA 22201	TRUSTEE 0	0		
RACHEL MYEROWITZ 5807 BRADLEY BLVD BETHESDA, MD 20814	TRUSTEE 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

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

**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

**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
<b>1</b> 	
<b>2</b> 	
<b>3</b> 	
<b>4</b> 	

**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
<b>1</b> 	
<b>2</b> 	
All other program-related investments. See page 24 of the instructions <b>3</b> 	

**Total.** Add lines 1 through 3. . . . . ▶

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	848,269
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	178
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	848,447
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets. . . . .	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	848,447
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	<b>4</b>	12,727
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	835,720
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	<b>6</b>	41,786

**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.)

<b>1</b>	Minimum investment return from Part X, line 6. . . . .	<b>1</b>	41,786
<b>2a</b>	Tax on investment income for 2012 from Part VI, line 5. . . . .	<b>2a</b>	88
<b>b</b>	Income tax for 2012 (This does not include the tax from Part VI ). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	88
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	<b>3</b>	41,698
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	41,698
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	<b>7</b>	41,698

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
<b>a</b>	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	<b>1a</b>	192,464
<b>b</b>	Program-related investments—total from Part IX-B. . . . .	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	<b>2</b>	0
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	0
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	0
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	192,464
<b>5</b>	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). . . . .	<b>5</b>	88
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	<b>6</b>	192,376

**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
<b>1</b> Distributable amount for 2012 from Part XI, line 7				41,698
<b>2</b> Undistributed income, if any, as of the end of 2012				
<b>a</b> Enter amount for 2011 only. . . . .			0	
<b>b</b> Total for prior years 2010, 2009, 2008		0		
<b>3</b> Excess distributions carryover, if any, to 2012				
<b>a</b> From 2007. . . . .				
<b>b</b> From 2008. . . . .				0
<b>c</b> From 2009. . . . .				203
<b>d</b> From 2010. . . . .				542
<b>e</b> From 2011. . . . .				2,453
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	3,198			
<b>4</b> Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ <u>192,464</u>				
<b>a</b> Applied to 2011, but not more than line 2a			0	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .				
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .				
<b>d</b> Applied to 2012 distributable amount. . . . .				41,698
<b>e</b> Remaining amount distributed out of corpus	150,766			
<b>5</b> Excess distributions carryover applied to 2012 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	153,964			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .		0		
<b>c</b> 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. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see instructions . . . . .		0		
<b>e</b> Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions . . . . .			0	
<b>f</b> Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013 . . . . .				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions). . . . .				
<b>8</b> Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions). . . . .				
<b>9</b> <b>Excess distributions carryover to 2013.</b> Subtract lines 7 and 8 from line 6a . . . . .	153,964			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2008. . . . .				0
<b>b</b> Excess from 2009. . . . .				203
<b>c</b> Excess from 2010. . . . .				542
<b>d</b> Excess from 2011. . . . .				2,453
<b>e</b> Excess from 2012. . . . .				150,766

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

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

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

	Tax year	Prior 3 years			<b>(e) Total</b>
	<b>(a) 2012</b>	<b>(b) 2011</b>	<b>(c) 2010</b>	<b>(d) 2009</b>	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test—enter					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . . .					
<b>c</b> "Support" alternative test—enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

**Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see 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) )

LAURIE KAPLAN

**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 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
<b>a</b> <i>Paid during the year</i> WEST END HOUSE GIRLS CAMP INC 105 ALLSTON STREET ALLSTON, MA 02134	NONE	501(C)(3)	GENERAL OPERATING EXPENSE	186,550
<b>Total</b> . . . . . <b>▶ 3a</b>				186,550
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> . . . . . <b>▶ 3b</b>				





**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d**

<b>(a)</b> 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>(b)</b> How acquired P—Purchase D—Donation	<b>(c)</b> Date acquired (mo , day, yr )	<b>(d)</b> Date sold (mo , day, yr )
28 393 SH ALLIANCE BERNSTEIN WLTH APPREC STRAT	P	2012-12-14	2013-01-31
UBS JANUARY - LONG TERM - SEE ATTACHED	P		
3,690 SH ISHARES GOLD TRUST ETF	P	2013-02-08	2013-03-08
UBS APRIL - SHORT TERM - SEE ATTACHED	P		
UBS MAY - SHORT TERM - SEE ATTACHED	P		
UBS JUNE - SHORT TERM - SEE ATTACHED	P		
CAPITAL GAIN DIVIDENDS	P		

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h**

<b>(e)</b> Gross sales price	<b>(f)</b> Depreciation allowed (or allowable)	<b>(g)</b> Cost or other basis plus expense of sale	<b>(h)</b> Gain or (loss) (e) plus (f) minus (g)
361		339	22
29,533		28,922	611
57,438		59,852	-2,414
76,397		76,997	-600
15,115		14,505	610
754,271		743,010	11,261
			216

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l**

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			22
			611
			-2,414
			-600
			610
			11,261

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

**Schedule of Contributors**

OMB No 1545-0047

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

**2012**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
KAPLAN IDA & JOSEPH FOUNDATION THE

**Employer identification number**  
20-8285669

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 33<sup>1</sup>/<sub>3</sub>% 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**  
 KAPLAN IDA & JOSEPH FOUNDATION THE

**Employer identification number**  
 20-8285669

**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	LAURIE A KAPLAN CRUT 1633 35TH STREET NW WASHINGTON, DC 20007	\$ 1,346,770	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )

Name of organization  
KAPLAN IDA & JOSEPH FOUNDATION THE

Employer identification number  
20-8285669

Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization  
KAPLAN IDA & JOSEPH FOUNDATION THE

Employer identification number  
20-8285669

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry  
For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once. See instructions.) \$  
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

## TY 2012 Accounting Fees Schedule

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	5,914			5,914

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

## TY 2012 Depreciation Schedule

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

**TY 2012 Investments - Other Schedule**

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
UBS MUTUAL FUND	AT COST	734,308	740,759
UBS MONEY MARKET	AT COST	486,053	486,053

## TY 2012 Land, Etc. Schedule

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

## TY 2012 Other Expenses Schedule

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK CHARGES	4,872	4,872		

**TY 2012 Other Income Schedule**

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
TAX REFUND			

## TY 2012 Other Liabilities Schedule

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

Description	Beginning of Year - Book Value	End of Year - Book Value
DUE TO LAURIE KAPLAN	0	5,914

## TY 2012 Substantial Contributors Schedule

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

Name	Address
LAURIE A KAPLAN CRUT	1633 35TH STREET NW WASHINGTON, DC 20007

# TY 2012 Taxes Schedule

**Name:** KAPLAN IDA & JOSEPH FOUNDATION THE

**EIN:** 20-8285669

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAXES				



## Realized gains and losses

The estimated realized gain and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products (like Contingent Debt Securities) may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gain and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method; we use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchase or VUP order. See *Important information showing a statement* at the end of this document for more

information. We may not adjust gain and losses for all capital changes. We automatically adjust cost basis for tax exempt and AIT coupon municipal securities for estimated amortization of bond premium and for accreted OID for securities issued at a discount. If you requested that UEC adjust cost basis for the bond premium amortization on taxable debt securities then cost basis reflected for these securities has been adjusted. Estimates in the *tax cost/basis* section can not be classified as short term or long term because information missing for the product is one in which the gain/loss calculation is not provided.

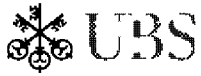
### Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
ALLIANCE BERNSTEIN ALTH APPEAL TREAT AD	FIFO	38,395	Dec 14, 12	Jan 31, 13	360,53	359,51			20,95

### Long-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
ALLIANCE BERNSTEIN ALTH APPEAL TREAT AD	FIFO	1,618,101	Mar 10, 00	Jan 31, 13	20,547,29	22,016,96		-2,269,67	
	FIFO	135,954	Nov 14, 00	Jan 31, 13	1,726,06	1,150,00			576,06
	FIFO	151,034	Dec 22, 01	Jan 31, 13	1,827,96	1,223,72			704,12
	FIFO	30,730	Jan 02, 09	Jan 31, 13	491,71	306,49			185,29
	FIFO	5,096	Jan 06, 09	Jan 31, 13	49,47	33,02			16,39
	FIFO	162,760	Jan 15, 09	Jan 31, 13	2,066,69	1,250,00			816,69
	FIFO	8,078	Jan 23, 09	Jan 31, 13	102,57	60,75			41,82
	FIFO	12,714	Feb 24, 09	Jan 31, 13	161,44	88,87			72,57
	FIFO	10,621	Mar 24, 09	Jan 31, 13	134,56	78,38			56,48
	FIFO	10,169	Apr 22, 09	Jan 31, 13	129,13	79,62			49,51
	FIFO	9,406	May 12, 09	Jan 31, 13	119,43	79,39			40,04
	FIFO	10,315	Jun 23, 09	Jan 31, 13	130,96	87,06			43,92
	FIFO	35,170	Dec 21, 09	Jan 31, 13	421,19	347,62			73,57
	FIFO	7,449	May 24, 10	Jan 31, 13	94,56	74,79			19,79
	FIFO	7,103	Jul 22, 10	Jan 31, 13	90,19	73,45			16,74
	FIFO	7,035	Aug 24, 10	Jan 31, 13	99,49	71,19			21,30
	FIFO	25,982	Dec 20, 10	Jan 31, 13	330,04	307,49			22,55
	FIFO	7,172	Aug 23, 11	Jan 31, 13	91,07	77,03			14,04

*continued next page*



Realized gains and losses (continued)

**Long-term capital gains and losses** (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
	FIFO	6.360	Sep 22, 11	Jan 31, 13	20.76	64.17			16.59
	FIFO	4.930	Nov 22, 11	Jan 31, 13	62.62	50.20			16.34
	FIFO	53.205	Dec 22, 11	Jan 31, 13	675.24	573.77			102.07
<b>Total</b>					<b>\$29,533.44</b>	<b>\$28,922.57</b>		<b>-\$2,269.07</b>	<b>\$2,879.94</b>
<b>Net long-term capital gains or losses</b>									<b>\$610.87</b>
<b>Net capital gains/losses</b>									<b>\$631.82</b>



## Realized gains and losses

The estimated realized gains and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products, like Contingent Debt Securities, may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first in, first out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchase or VUP order. See important information about your statement at the end of this document for more

information. We may not adjust gains and losses for all capital changes. We automatically adjust cost basis for tax-exempt and ABT coupon municipal securities for estimated amortization of bond premium, and for adjusted OID for securities issued at a discount. If you requested that UBS adjust cost basis for the bond premium amortization on taxable debt securities, then cost basis reflected for these securities has been adjusted. Estimates in the *Estimated* section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

### Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (F)	Cost basis (F)	Wash sale cost basis adjustment (F)	Loss (F)	Gain (F)
4FEITRAIGE FUND (NO LOAD) CLASS	FIFO	227.205	Feb 06, 13	Apr 15, 13	2,821.88	2,835.52		-13.64	
CALAMOC (14FEET) NEUTRAL INCOME FUND (CLASS A)	FIFO	200.959	Feb 02, 13	Apr 15, 13	2,574.29	2,521.22	-49.50	-7.53	

*continued next page*



Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
FNILLAPGE CAP FUND	FIFO	175.739	Feb 02, 13	Apr 15, 13	3,324.99	3,235.36			39.63
ICHARES TRUST COFFE C&P SMALL-CAP ETF	FIFO	18.000	Feb 02, 13	Apr 24, 13	1,544.00	1,512.95			31.05
HANROCK DIGIDEAL ABSOLUTE RETURN STRATEGIES FUND-CLASS A	FIFO	226.173	Feb 02, 13	Apr 15, 13	3,147.90	3,024.95			62.95
JOHN HANROCK DISCIPLINED VALUE MID-CAP FUND-CLASS A	FIFO	125.421	Feb 08, 13	Apr 15, 13	1,764.68	1,754.64			10.04
MAINSTAY MID-CAP INTERNATIONAL FUND-A	FIFO	91.700	Feb 02, 13	Apr 24, 13	2,907.21	2,817.94			39.27
MANGLINS & HARPER FCF, INC ACQFLD OPPORTUNITIES SP3	FIFO	324.136	Feb 02, 13	Apr 15, 13	3,042.36	3,130.39		-96.03	
PRUDENTIAL TENNISON MID-CAP GROWTH FUND INC 4	FIFO	49.796	Feb 02, 13	Apr 15, 13	1,644.22	1,662.69		-18.47	
RIVERPARVA EDISEAWOOD RETAIL FUND3	FIFO	225.492	Feb 08, 13	Apr 15, 13	3,220.02	3,238.07		-18.05	
SPDR EUROPLA V3 1-3 MONTH T-BILL ETF	FIFO	106.000	Feb 02, 13	Apr 15, 13	4,255.03	4,255.03	-0.46		
SPDR S&P 500 ETF TR	FIFO	45.000	Feb 08, 13	Apr 15, 13	7,032.99	6,829.09			203.90
VANGUARD ED-INDEX FUND INC TOTAL ECONOMIC T ETF	FIFO	93.000	Feb 08, 13	Apr 15, 13	7,803.79	7,756.14			47.65
VANGUARD FTSE EMERGING MARKETS ETF	FIFO	587.000	Feb 08, 13	Apr 02, 13	24,941.54	25,992.03		-1,050.49	
VANGUARD TOTAL STOCK MKT ETF	FIFO	35.000	Feb 02, 13	Apr 15, 13	2,210.27	2,742.25			-63.62
VICTUS MULTI-SECTOR SHORT TERM BOND FUND-CLASS A	FIFO	595.626	Feb 02, 13	Apr 15, 13	2,960.56	2,960.56			
<b>Total</b>					<b>\$76,396.97</b>	<b>\$76,997.41</b>		<b>-\$1,204.15</b>	<b>\$603.71</b>
<b>Net short-term capital gains and losses</b>								<b>-\$600.44</b>	
<b>Net capital gains/losses</b>								<b>-\$600.44</b>	



## Realized gains and losses

The estimated realized gain and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products (like Contingent Debt Securities) may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gain and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchase or V.U. order. See [Important information showing a statement](#) at the end of this document for more

information. We may not adjust gain and losses for all capital changes. We automatically adjust cost basis for tax exempt and AMT coupon municipal securities for estimated amortization of bond premium and for accreted OID for tax exempt issued at a discount. If you requested that UEC adjust cost basis for the bond premium amortization on taxable debt securities then cost basis reflected for these securities has been adjusted. Estimates in the [tax/issue](#) section can not be classified as short term or long term because information missing for the product is one in which the gain/loss calculation is not provided.

## Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	(Each sale cost basis adjustment)(\$)	Loss (\$)	Gain (\$)
FUND LARGE CAP FUND	FIFO	59.089	Feb 01, 13	May 23, 13	1,214.15	1,100.74			113.41
ZACHARY TRUST FUND BELL FUND CAP INDE FUND	FIFO	10.000	Apr 01, 13	May 23, 13	1,500.45	1,513.96			93.99
MANICORCH EQUIDEAL ABSOLUTE RETURN STRATEGIES FUND CLASS A	FIFO	85.953	Feb 06, 13	May 23, 13	959.38	908.57			31.81
IP MORGAN COFFE BOND FUND SELECT	FIFO	233.972	Feb 08, 13	May 23, 13	2,786.61	2,804.85	-0.47	-18.24	
MANICORCH MARI ETRELD FUND CLASS C	FIFO	130.437	Feb 06, 13	May 23, 13	2,234.39	2,196.12			78.27
MANICORCH 2 MARI EP, INC. ACQ FLO OPPORTUNITIES FUND	FIFO	134.300	Feb 01, 13	May 23, 13	1,136.10	1,097.23			38.95
RIVERPAPER WEDISE WOOD RETAIL FUNDS	FIFO	20.297	Feb 01, 13	May 23, 13	1,222.95	1,161.60			60.67
SPDR S&P 500 1-3 MONTH T-BILL ETF	FIFO	32.000	Feb 08, 13	May 23, 13	1,465.65	1,465.81		-0.16	
SPDR S&P 500 ETF TR	FIFO	15.000	Feb 08, 13	May 23, 13	2,494.97	2,276.36			218.61
<b>Total</b>					<b>\$15,115.13</b>	<b>\$14,504.92</b>		<b>-\$18.40</b>	<b>\$628.61</b>
<b>Net short-term capital gains and losses</b>									<b>\$610.21</b>
<b>Net capital gains/losses</b>									<b>\$610.21</b>



## Realized gains and losses

The estimated realized gain and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain structured Products, Life Contingent Debt Securities, may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a "netus purchase" or "VFO order." See *Appendix to Prospectus* at the end of this document for more

information. We may not adjust gains and losses for all capital changes. We automatically adjust cost basis for tax-exempt and AMT coupon municipal securities for estimated amortization of bond premium and for accrued OID for securities issued at a discount. If you requested that UBS adjust cost basis for the bond premium amortization on taxable debt securities, then cost basis reflected for these securities has been adjusted. Estimated in the *Unrealized* section can not be classified as short-term or long-term because information is missing, or the product is one in which the gain/loss calculation is not provided.

### Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (1)	Cost basis (1)	Wash sale cost basis adjustment (3)	Loss (1)	Gain (1)
408 MANAGED FUTURE STRATEG FUND CLASS II	FIFO	1,421.073	Feb 06, 13	Jun 21, 13	14,360.17	14,303.00			57.15
48BITRAISE FUND (NO LOAD) CLASS	FIFO	1,533.710	Feb 06, 13	Jun 21, 13	19,110.05	19,140.70		-30.67	
ELACHPORT GLOBAL LONG/SHORT CREDIT FUND A	FIFO	1,224.215	Jun 06, 13	Jun 21, 13	19,306.54	19,416.03		-109.49	
CALAMODI 14F1 ET NEUTRAL INCOME FUND CLASS A	FIFO	3,574.605	Feb 06, 13	Jun 06, 13	46,040.95	45,933.69			107.24
	FIFO	12.573	Mar 21, 13	Jun 06, 13	161.94	161.69	0.50		0.25
FNI LARGE CAP FUND	FIFO	1,930.837	Feb 06, 13	Jun 21, 13	37,283.00	35,546.71			2,336.31

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Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment(\$)	Loss (\$)	Gain (\$)
FRANKLIN TEMPLETON GLOBAL BOND FUND CLASS A	FIFO	994.689	Feb 08, 13	Jun 21, 13	12,712.13	13,364.03	-4.59	-651.90	
CHARLES MCGEE FUND FUND	FIFO	179.000	Feb 00, 13	Jun 21, 13	10,300.66	10,467.90		-167.24	
	FIFO	259.000	Feb 00, 13	Jun 25, 13	15,505.16	15,731.09		-225.93	
CHARLES TRUST COFFEE 2P SMALL-CAP ETF	FIFO	120.000	Feb 00, 13	Jun 21, 13	16,050.34	15,129.26			921.08
	FIFO	235.000	Feb 00, 13	Jun 25, 13	25,717.95	24,206.51			1,511.44
CHARLES TRUST FUSSELL MID-CAP FUND FUND	FIFO	70.000	Apr 00, 13	Jun 21, 13	8,929.09	8,829.09			99.99
FRANKLIN TEMPLETON ABSOLUTE RETURN STRATEGIES FUND CLASS A	FIFO	1,997.073	Feb 00, 13	Jun 21, 13	20,490.55	20,566.87		-76.31	
JOHN HANCOCK DISCIPLINED VALUE MID-CAP FUND CLASS A	FIFO	1,234.209	Feb 00, 13	Jun 21, 13	17,094.99	17,127.80			947.19
FRANKLIN TEMPLETON SELECT	FIFO	1,025.126	Feb 00, 13	Jun 21, 13	11,950.11	12,267.22		-317.17	
FIDELITY MID-CAP INTERNATIONAL FUND A	FIFO	276.596	Feb 00, 13	Jun 21, 13	27,095.59	26,937.79			157.79
FIDELITY MARIEFIELD FUND CLASS C	FIFO	752.055	Feb 00, 13	Jun 21, 13	12,777.00	12,451.14			345.94
FIDELITY INVESTMENT OPPORTUNITIES FUND	FIFO	3,338.371	Feb 00, 13	Jun 21, 13	26,706.97	27,274.49		-567.52	
OPPENHEIMER SENIOR FLOATING RATE FUND CLASS A	FIFO	1,274.239	Jun 06, 13	Jun 21, 13	10,665.38	10,665.38	-12.74		
FIDELITY INVESTMENT GROWTH FUND CLASS A	FIFO	489.485	Feb 08, 13	Jun 21, 13	16,422.21	16,343.91			78.30
RIVERPAPER LONGSHORT OPPORTUNITY FUND CLASS RETAIL	FIFO	1,016.081	Jun 06, 13	Jun 21, 13	9,744.22	9,977.90		-233.70	
RIVERPAPER WEDGEWOOD RETAIL FUND	FIFO	2,558.716	Feb 00, 13	Jun 21, 13	37,792.23	36,743.16			1,049.07

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Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
SPDR EAPCCLD 13-1-3 MONTH T-BILL ETF	FIPO	496,000	Feb 06, 13	Jun 06, 13	22,715.46	22,715.46	-4.56		
	FIPO	106,000	Mar 18, 13	Jun 06, 13	4,854.51	4,854.51	-1.77		
	FIPO	1,141,000	Mar 18, 13	Jun 06, 13	52,254.73	52,254.73	-19.05		
	FIPO	496,000	Jun 13, 13	Jun 21, 13	22,717.90	22,714.61	2.25	-6.71	
	FIPO	32,000	Jun 13, 13	Jun 21, 13	1,465.67	1,465.67	-0.25		
	FIPO	24,000	Jun 13, 13	Jun 21, 13	1,099.25	1,099.24	0.40	-0.59	
SPDR S&P 500 ETF TR	FIPO	290,000	Feb 06, 13	Jun 06, 13	42,001.23	39,456.95			2,531.28
	FIPO	257,000	Feb 06, 13	Jun 21, 13	37,556.29	35,966.53			1,589.76
VANGUARD EC INDIE FUND INC TOTAL BOND MFT ETF	FIPO	650,000	Feb 06, 13	Jun 21, 13	50,740.20	52,541.63		-1,795.43	
	FIPO	195,000	Feb 06, 13	Jun 25, 13	15,474.49	16,096.00		-621.59	
VANGUARD TOTAL STOCK MFT ETF	FIPO	800,000	Feb 06, 13	Jun 13, 13	67,230.91	62,630.00			4,550.91
VICTOR MULTI-SECTOR SHORT TERM BOND FUND - CLASS A	FIPO	3,740,901	Feb 06, 13	Jun 21, 13	18,068.55	18,538.11	-4.17	-519.56	
<b>Total</b>					<b>\$754,271.48</b>	<b>\$743,009.88</b>		<b>-\$5,241.81</b>	<b>\$16,503.41</b>
<b>Net short-term capital gains and losses</b>									<b>\$11,261.60</b>
<b>Net capital gains/losses:</b>									<b>\$11,261.60</b>

Prior month or year activity adjustments

Gain and loss details presented here reflect changes to previously reported gains and losses, resulting from a trade cancellation, wash sale transaction or an update to cost basis. If the adjustment is a result of a wash

sale transaction, the amount of the disallowed loss has been added to the cost basis of the number of the same number that you held subsequent to the wash sale.

Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
JP MORGAN COFE BOND FUND SELECT	Adjustment	233,972	Feb 06, 13	May 28, 13	2,786.61	2,904.41	-0.91	-17.80	

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Realized gains and losses (continued)

**Prior month or year activity adjustments** (continued)

**Short-term capital gains and losses** (continued)

Security description	Method	Quantity or fair value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
SPDR EAPCLA VS 1-3 MONTH T-BILL ETF	Adjustment	32.000	Feb 08, 13	May 23, 13	1,465.65	1,465.65	-0.16		
<b>Total</b>					<b>\$4,252.26</b>	<b>\$4,270.06</b>		<b>-\$17.80</b>	