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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

2012

Open to public inspection

For calendar year 2012 or tax year beginning NOV 1, 2012, and ending OCT 31, 2013

Name of foundation
ROBERT AND MARJORIE ALPERN FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite
184 COUNTY HIGHWAY 52

City or town, state, and ZIP code
COOPERSTOWN, NY 13326

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 2,157,550. (Part I, column (d) must be on cash basis.)

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____

A Employer identification number
38-6162747

B Telephone number
607-437-0206

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐
 2. Foreign organizations meeting the 85% test, check here and attach computation ☐

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

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

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)
1	Contributions, gifts, grants, etc., received				
2	Check <input checked="" type="checkbox"/> If the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	29.	29.	29.	STATEMENT 1
4	Dividends and interest from securities	69,526.	69,526.	69,526.	STATEMENT 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	19,250.			
b	Gross sales price for all assets on line 6a	129,000.			
7	Capital gain net income (from Part IV, line 2)		19,250.		
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	88,805.	88,805.	69,555.	
13	Compensation of officers, directors, trustees, etc.	20,900.	10,450.	0.	10,450.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees STMT 3	2,340.	1,170.	0.	1,170.
c	Other professional fees STMT 4	15,132.	15,132.	0.	0.
17	Interest				
18	Taxes STMT 5	523.	523.	0.	0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses				
24	Total operating and administrative expenses. Add lines 13 through 23	38,895.	27,275.	0.	11,620.
25	Contributions, gifts, grants paid	32,925.			32,925.
26	Total expenses and disbursements. Add lines 24 and 25	71,820.	27,275.	0.	44,545.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	16,985.			
b	Net investment income (if negative, enter -0-)		61,530.		
c	Adjusted net income (if negative, enter -0-)			69,555.	

Rec'd in Batching/
Comes Ogden

JAN 27 2014

Ref

SCANNED JAN 30 2014

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		<1.>	<1.>
2	Savings and temporary cash investments	42,612.	29,757.	29,757.
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 STMT 6	1,774,798.	1,804,639.	2,127,794.
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 ▶)			
16	Total assets (to be completed by all filers)	1,817,410.	1,834,395.	2,157,550.

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 ▶ <input type="checkbox"/>			
	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 ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds	1,807,222.	1,807,222.	
28	Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
29	Retained earnings, accumulated income, endowment, or other funds	10,188.	27,173.	
30	Total net assets or fund balances	1,817,410.	1,834,395.	
31	Total liabilities and net assets/fund balances	1,817,410.	1,834,395.	

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

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,817,410.
2	Enter amount from Part I, line 27a	2	16,985.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,834,395.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,834,395.

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				
b SEE ATTACHED STATEMENT				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e 129,539.		110,289.	19,250.	
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				
b				
c				
d				
e			19,250.	
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 19,250.
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 <69.>

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	50,670.	1,944,280.	.026061
2010	286,362.	2,104,198.	.136091
2009	1,454,914.	2,601,711.	.559214
2008	59,482.	1,017,253.	.058473
2007	73,654.	659,145.	.111742
2 Total of line 1, column (d)			2 .891581
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 .178316
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5			4 2,061,064.
5 Multiply line 4 by line 3			5 367,521.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 615.
7 Add lines 5 and 6			7 368,136.
8 Enter qualifying distributions from Part XII, line 4			8 44,545.

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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	1,231.
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	1,231.
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	1,231.
6 Credits/Payments.			
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a	1,240.	
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	1,240.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	9.	
11 Enter the amount of line 10 to be: Credited to 2013 estimated tax <input type="checkbox"/> 9. Refunded <input type="checkbox"/>	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ 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.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	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.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► MI		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ KATHRYN LENTER Telephone no ▶ 248 357-7820			
Located at ▶ 25505 W. TWELVE MILE RD. #1000, SOUTHFIELD, MI ZIP+4 ▶ 48034				
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	
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	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶				X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)	N/A	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

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
NANCY LEVIN	CO-TRUSTEE			
2055 WEST BEND CT				
BLOOMFIELD HILLS, MI 48302	5.00	5,000.	0.	0.
WAYNE ALPERN	CO-TRUSTEE			
450 WEST END AVE APT #C				
NEW YORK, NY 10024	5.00	9,000.	0.	0.
HARLAN ALPERN	CO-TRUSTEE			
184 COUNTY HWY 52				
COOPERSTOWN, NY 13326	6.00	6,900.	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 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	2,041,629.
b	Average of monthly cash balances	1b	50,822.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,092,451.
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	2,092,451.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	31,387.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,061,064.
6	Minimum investment return. Enter 5% of line 5	6	103,053.

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	103,053.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	1,231.
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,231.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	101,822.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	101,822.
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	101,822.

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	44,545.
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	44,545.
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	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	44,545.

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				101,822.
2 Undistributed income, if any, as of the end of 2012			0.	
a Enter amount for 2011 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2012:				
a From 2007	40,742.			
b From 2008	8,782.			
c From 2009	1,327,996.			
d From 2010	183,077.			
e From 2011				
f Total of lines 3a through e	1,560,597.			
4 Qualifying distributions for 2012 from Part XII, line 4: ▶ \$	44,545.			
a Applied to 2011, but not more than line 2a			0.	
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				44,545.
e Remaining amount distributed out of corpus	0.			
	57,277.			57,277.
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:	1,503,320.			
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5				
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				0.
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	1,503,320.			
10 Analysis of line 9:				
a Excess from 2008				
b Excess from 2009	1,320,243.			
c Excess from 2010	183,077.			
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			(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	
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				
ALL CONTRIBUTORS LISTED WERE PAID TO EXEMPT ORGANIZATIONS		PUBLICLY SUPPORTED CHARITIES	EXEMPT PURPOSE	
Total			3a	0.
b Approved for future payment				
NONE				
Total			3b	0.

Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514	
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	(e) Related or exempt function income
1 Program service revenue.					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	29.	
4 Dividends and interest from securities			14	69,526.	
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			14	16,332.	2,918.
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.		85,887.	2,918.
13 Total. Add line 12, columns (b), (d), and (e)				13	88,805.

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

Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

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. | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here  Harlow Deper 129 Dec 13  T Hunter
 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 <i>Kathryn Lenter</i>	Date 12/22/17	Check <input type="checkbox"/> if self-employed	PTIN P01405352
	Firm's name ▶ KATHRYN LENTER, C.P.A.			Firm's EIN ▶ 62-1780471	
	Firm's address ▶ 25505 W. TWELVE MILE RD, STE 1000 SOUTHFIELD, MI 48034			Phone no (248) 357-7820	

ROBERT AND MARJORIE ALPERN FOUNDATION

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	377.074 COLUMBIA INTL	P	02/27/12	02/19/13
b	596.464 COLUMBIA INTL	P	VARIOUS	02/19/13
c	597.154 CREDIT SUISSE COMM	P	08/18/09	02/19/13
d	452.489 COLUMBIA INTL	P	02/27/12	01/15/13
e	653.764 CREDIT SUISSE COMM	P	08/18/09	02/11/13
f	2409.639 JP MORGAN HI YLD	P	10/20/11	04/17/13
g	1131.222 COLUMBIA INTL	P	02/27/12	01/15/13
h	515.698 COLUMBIA INTL	P	VARIOUS	01/15/13
i	1520.641 CREDIT SUISSE COMM	P	VARIOUS	02/08/13
j	3614.458 JP MORGAN HI YLD	P	VARIOUS	04/17/13
k	CAPITAL GAINS DIVIDENDS			
l				
m				
n				
o				

(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 5,026.		5,000.	26.
b 7,951.		7,915.	36.
c 4,801.		4,938.	<137.>
d 5,973.		6,000.	<27.>
e 5,309.		5,407.	<98.>
f 20,000.		18,506.	1,494.
g 14,932.		15,000.	<68.>
h 6,807.		6,842.	<35.>
i 12,408.		12,640.	<232.>
j 30,000.		28,041.	1,959.
k 16,332.			16,332.
l			
m			
n			
o			

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			** 26.
b			36.
c			<137.>
d			** <27.>
e			<98.>
f			1,494.
g			** <68.>
h			<35.>
i			<232.>
j			1,959.
k			16,332.
l			
m			
n			
o			

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	19,250.
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	<69.>

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
SCHWAB	29.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	29.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
SCHWAB	85,858.	16,332.	69,526.
TOTAL TO FM 990-PF, PART I, LN 4	85,858.	16,332.	69,526.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,340.	1,170.	0.	1,170.
TO FORM 990-PF, PG 1, LN 16B	2,340.	1,170.	0.	1,170.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGER	15,132.	15,132.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	15,132.	15,132.	0.	0.

FORM 990-PF	TAXES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
TAXES	523.	523.	0.	0.	
TO FORM 990-PF, PG 1, LN 18	523.	523.	0.	0.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	6
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
	1,804,639.		2,127,794.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,804,639.		2,127,794.	

Charitable Contributions

11/01/2012 through 10/31/2013

12/11/2013

Page 1

Date	Num	Description	Memo	Amount
ALS Association				
05/23/2013	202	ALS Association	42 Broadway #1724 New York, NY 10004	-350.00
07/27/2013	207	ALS Association		-100.00
09/15/2013	209	ALS Association		-150.00
American Jewish Committee				
01/24/2013	251	American Jewish Committee	6735 Telegraph Rd Briarcliff, NY 10512	-100.00
Angel Network Charity				
12/18/2012	257	Angel Network Charity	Community Fdn of Northern VA 3055 Greenboro Dr McLean, VA 22102	-100.00
Ballet X				
01/14/2013	138	Ballet X	945 South Broadway St H. J. Schmitt, PA 19107	-500.00
Barber Center Of Erie, PA				
10/08/2013	288	Barber Center Of Erie, PA	2084 W. 16th St Erie, PA 16505	-100.00
Barber Institute				
01/11/2013	269	Barber Institute	voided - per Harlan	-250.00
Bassett Healthcare				
12/18/2012	265	Bassett Healthcare	Physical Therapy Dept 1 Atwell Rd Cooperstown, NY 13326	0.00
Birmingham Bloomfield Chai Ctr				
09/13/2013	264	Birmingham Bloomfield Chai Ctr	Zekelman P.O. Box 1894 Birmingham, AL 35202	-1,000.00
Center For Continuous Adult Learning				
04/22/2013	280	Center For Continuous Adult Learning	31 Maple St PO Box 546 Cooperstown, NY 13320	-180.00
Chakgyur Lingra Foundation				
01/09/2013	268	Chakgyur Lingra Foundation	Cooperstown, NY	-100.00
03/27/2013	278	Chakgyur Lingra Foundation		-3,160.00
06/14/2013	281	Chakgyur Lingra Foundation		-2,000.00
Children's Art Village				
04/20/2013	201	Children's Art Village	Ghana Santa Monica, CA	-160.00
06/12/2013	206	Children's Art Village	Ghana	-1,000.00
Christ Church Of Cooperstown				
03/22/2013	277	Christ Church Of Cooperstown	In Memory of Grace Walsh 150 River Street Cooperstown, NY 13326	-2,000.00
06/28/2013	283	Christ Church Of Cooperstown		-100.00
Cooperstown Art Association				
12/18/2012	253	Cooperstown Art Association	22 Main St Cooperstown, NY 13326	-200.00
Cooperstown Fire Department Fund				
12/18/2012	254	Cooperstown Fire Department Fund	P.O. Box 1 Cooperstown, NY 13326	-500.00
Cooperstown Food Bank				
12/18/2012	255	Cooperstown Food Bank	25 Church St Cooperstown, NY 13326	-100.00
Cooperstown Foundation For Educational Excellence				
07/15/2013	285	Cooperstown Foundation For Educat.	39 Linden Ave Cooperstown, NY 13326	-1,000.00
Cooperstown Friends Of Music & Art				
12/18/2012	259	Cooperstown Friends Of Music & Art	39 Linden Ave Cooperstown, NY 13326	-300.00
Cranbrook Educational Community				
11/18/2012	223	Cranbrook Educational Community	Wilderness Scholarship 39251 Woodward Ave PO Box 801 Birmingham, AL 35203	-1,400.00
04/04/2013	254	Cranbrook Educational Community		-1,000.00
04/10/2013	256	Cranbrook Educational Community		-100.00
Deb Ra Of America				
02/18/2013	140	Deb Ra Of America	Rafi's run 16 East 41st St 3rd Floor New York, NY 10017	-50.00
Detroit Public TV				
06/04/2013	258	Detroit Public TV	Paley Broadcast Ctr 1200 1st St Detroit, MI 48226	-100.00
Doerenbecher Children's Hospital				
08/28/2013	261	Doerenbecher Children's Hospital	Miles Levin lecture series 1191 SW Salmon St, Ste 100 Portland, OR 97205	-2,000.00
Environment Michigan				

Charitable Contributions

11/01/2012 through 10/31/2013

12/11/2013

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Date	Num	Description	Memo	Amount
05/17/2013	257	Environment Michigan	103 E. Liberty St Ann Arbor, MI 48104	-40.00
Fractured Atlas				-350.00
05/19/2013	204	Fractured Atlas	Benjamin B 248 W. 35th St. 10th Fl. NY, NY 10001	-100.00
05/31/2013	203	Fractured Atlas	AYDT/Walsh Fund	-250.00
Jewish Federation Of Metropolitan Detroit				-100.00
09/05/2013	262	Jewish Federation Of Metropolitan D...	6735 Telegraph Rd Bloomfield Hills, MI 48301	-100.00
Jones Foundation				-250.00
01/04/2013	137	Jones Foundation	Invitro 1606 Connecticut Ave Ste 200 Washington, DC 20009	-250.00
KAT Rescue Center				-300.00
12/17/2012	250	KAT Rescue Center	62 Boston Ave Woburn, MA 01801	-300.00
Knight Cancer Center				-1,500.00
12/03/2012	225	Knight Cancer Center	2151 SW Sam Jackson Park Rd Portland, OR 97239	-1,500.00
League Of Michigan Bicyclists				-60.00
09/13/2013	263	League Of Michigan Bicyclists	716 S. Cedar St, Ste 1 Lansing, MI 48912	-60.00
Mandala Freedom Project				-600.00
02/11/2013	270	Mandala Freedom Project		-300.00
10/25/2013	290	Mandala Freedom Project		-300.00
MI Public Radio				-75.00
12/07/2012	226	MI Public Radio	535 W. William St, Ste 110 Ann Arbor, MI 48103	-75.00
MI School Of Professional Psychology				-100.00
12/07/2012	229	MI School Of Professional Psychology	24811 Orchard Lake Rd Farmington Hills, MI 48334	-100.00
Michele Brangwen Dance Ensemble				-200.00
01/11/2013	139	Michele Brangwen Dance Ensemble	P.O. Box 13093 Houston, TX 77219	-100.00
09/22/2013	211	Michele Brangwen Dance Ensemble		-100.00
Michigan Trails & Greenways				-75.00
01/24/2013	230	Michigan Trails & Greenways	1213 Central St Lansing, MI 48906	-75.00
Nature Conservancy				-50.00
06/04/2013	259	Nature Conservancy	4245 North Fairfax Dr, Ste 100 Arlington, VA 22203	-50.00
Northwest Pennsylvania Humane Society				-100.00
03/18/2013	276	Northwest Pennsylvania Humane So..	P.O. Box 3930 Erie, PA 16508	-100.00
Otsego 2000 Foundation				-100.00
12/18/2012	260	Otsego 2000 Foundation	101 Main St Cooperstown, NY 13326	-100.00
Otsego County Conservation Association				-200.00
12/18/2012	262	Otsego County Conservation Associ...	7093 St. Hwy 50 PO Box 431 Cooperstown, NY 13326	-200.00
Red Cross				100.00
10/31/2013	AJE	Red Cross	Void check-o/s over 2 yrs	100.00
Red Cross Disaster Relief				-100.00
11/18/2012	222	Red Cross Disaster Relief	Hurricane Sandy P.O. Box 400208 Des Moines, IA 50340	-100.00
Rescue Mission Of Utica, NY				-300.00
12/18/2012	261	Rescue Mission Of Utica, NY	212 Putnam St Utica, NY 13501	-300.00
Ronald McDonald House				-70.00
09/22/2013	212	Ronald McDonald House	405 E. 73rd St New York, NY 10021	-70.00
Salvation Army				-350.00
12/17/2012	251	Salvation Army	4000 2nd St, Des Moines, IA 50320	-300.00
12/04/2012	224	Salvation Army	14130 Northland Dr, Southfield, MI 48075	-50.00
SEVA Foundation				-1,000.00
01/02/2013	266	SEVA Foundation	1786 E. 1st St Berkeley, CA 94710	-1,000.00
Smithy Pioneer Gallery				-100.00
12/18/2012	263	Smithy Pioneer Gallery	55 Ripley St Cooperstown, NY 13326	-100.00
State University Of New York At Oneonta				-2,000.00
12/06/2012	249	State University Of New York At One...	106 Thruway Parkway Oneonta, NY 13820	-1,000.00
04/15/2013	279	State University Of New York At One...		-1,000.00

Charitable Contributions

11/01/2012 through 10/31/2013

12/11/2013

Page 3

Date	Num	Description	Memo	Amount
Susquehanna SPCA				
12/17/2012	252	Susquehanna SPCA	1541 State Hwy 38 Cooperstown, NY 13326	-900.00
02/26/2013	271	Susquehanna SPCA		-300.00
07/09/2013	284	Susquehanna SPCA		-300.00
The Manor - Otsego County Nursing Facility				
01/07/2013	267	The Manor - Otsego County Nursing	100 Riverside North Road Cooperstown, NY 13326	-6,000.00
07/25/2013	286	The Manor - Otsego County Nursing		-2,000.00
Thirteen				
10/15/2013	214	Thirteen	825 English Ave. New York, NY 10011	-200.00
Trustees Of Columbia University				
09/22/2013	210	Trustees Of Columbia University	127 W. 127th St New York, NY	-1,200.00
			2 tickets-Celiac Gala	-1,200.00
U Of M Public Health School				
01/29/2013	228	U Of M Public Health School	1415 Washington Heights Ann Arbor, MI 48109	-50.00
United Way Otsego Delaware Counties				
12/18/2012	256	United Way Otsego Delaware Counties	70 Box 631 Canton, NY 13620	-300.00
Village Library Of Cooperstown NY				
12/18/2012	258	Village Library Of Cooperstown NY	22 Main Street Cooperstown, NY 13326	-300.00
Void				
02/26/2013	272	Void		0.00
02/26/2013	273	Void		0.00
03/18/2013	274	Void		0.00
10/18/2013	289	Void		0.00
WCNY Television Syracuse				
09/17/2013	287	WCNY Television Syracuse	506 Old Liverpool Rd PO Box 5400 Syracuse, NY 13220	-200.00
WDET				
12/07/2012	227	WDET	1600 Cass Ave Detroit, MI 48201	-75.00
WQXR				
11/12/2012	135	WQXR	P.O. Box 1520 New York, NY 10116	-390.00
03/02/2013	141	WQXR		-150.00
06/09/2013	205	WQXR		-120.00
OVERALL TOTAL				-32,825.00

Thaw
10/26/13 267

407 Wabash St Ste 400
Detroit, MI 48226

(50)

Heifer International
10/26/13 3068

1 World Ave
Little Rock, AR 72202

(50)

(32,825.00)