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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation MAX KAGAN FAMILY FOUNDATION		A Employer identification number 01-6019033	
Number and street (or P O box number if mail is not delivered to street address) 51 PINE STREET		B Telephone number (see instructions) (978) 546-1188	
City or town, state or province, country, and ZIP or foreign postal code ORONO, ME 04473		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☐ \$ 3,814,473		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	24,900			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	13,549	13,549		
	4 Dividends and interest from securities.	83,428	83,428		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	233,999			
	b Gross sales price for all assets on line 6a 1,556,044				
	7 Capital gain net income (from Part IV, line 2) . . .		233,999		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	355,876	330,976		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages	4,206	0		3,365
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	2,500	0		0
	c Other professional fees (attach schedule)	30,273	30,273		0
	17 Interest	177	177		0
	18 Taxes (attach schedule) (see instructions)	6,839	2,792		603
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	43,995	33,242		3,968
	25 Contributions, gifts, grants paid	146,900			146,900
	26 Total expenses and disbursements. Add lines 24 and 25	190,895	33,242		150,868
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	164,981			
	b Net investment income (if negative, enter -0-)		297,734		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	185,548	99,354	99,354
	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 (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ 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 (attach schedule)	174,813	 174,813	242,224
	b	Investments—corporate stock (attach schedule)	2,312,233	 2,280,007	2,835,972
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	434,058	 681,974	636,923
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	3,106,652	3,236,148	3,814,473	
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 (attach schedule)			
	22	Other liabilities (describe ▶ _____)	 84,662	 40,517	
	23	Total liabilities (add lines 17 through 22)	84,662	40,517	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	1,545,996	1,545,996	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	1,475,994	1,649,635	
	30	Total net assets or fund balances (see page 17 of the instructions)	3,021,990	3,195,631	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	3,106,652	3,236,148	

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	3,021,990
2	Enter amount from Part I, line 27a	2	164,981
3	Other increases not included in line 2 (itemize) ▶ _____ 	3	8,660
4	Add lines 1, 2, and 3	4	3,195,631
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	3,195,631

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

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

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

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

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	233,999
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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))
2012	152,110	3,212,175	0 047354
2011	180,442	3,296,354	0 054740
2010	168,363	3,175,180	0 053025
2009	96,770	2,884,968	0 033543
2008	171,218	3,394,711	0 050437

2 Total of line 1, column (d).	2	0 239099
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 047820
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	3,513,546
5 Multiply line 4 by line 3.	5	168,018
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	2,977
7 Add lines 5 and 6.	7	170,995
8 Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	191,385

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	2,977
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
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	2,977
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	2,977
6 Credits/Payments			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	2,000
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	2,000
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	977
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded		11	

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a	No
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)?		1b	No
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file Form 1120-POL for this year?.		1c	No
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?		2	No
If "Yes," attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	No
If "Yes," attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either			
• By language in the governing instrument, or			
• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions)			
ME			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .		8b	Yes
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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)?			
If "Yes," complete Part XIV		9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10	No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of LESLIE KAGAN Telephone no (978) 546-1188 Located at 2 OLD GARDEN ROAD ROCKPORT MA ZIP+4 01966			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.			
		15		
16	At any time during calendar year 2013, 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 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
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?			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?			
	(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)?			
	(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).			
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 page 20 of the instructions)?	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 2013?	1c		No
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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?			
	If "Yes," list the years 20____, 20____, 20____, 20____			
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).	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 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2013 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 2013.</i>)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2013?	4b		No

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)? (see instructions).	☐ 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)?	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?	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	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?	7b		

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
LESLIE KAGAN	TRUSTEE	0	0	0
51 PINE STREET	1 00			
ORONO, ME 04473				
RONALD STRIAR	TRUSTEE	0	0	0
51 PINE STREET	1 00			
ORONO, ME 04473				
RICHARD GROSSMAN	TRUSTEE	0	0	0
51 PINE STREET	1 00			
ORONO, ME 04473				
CANDACE PLATZ	TRUSTEE	0	0	0
51 PINE STREET	1 00			
ORONO, ME 04473				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3	0

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	3,395,861
b	Average of monthly cash balances.	1b	171,191
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	3,567,052
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	3,567,052
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	53,506
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,513,546
6	Minimum investment return. Enter 5% of line 5.	6	175,677

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	175,677
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	2,977
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,977
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	172,700
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	172,700
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	172,700

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	150,868
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	40,517
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	191,385
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	2,977
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	188,408
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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				172,700
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			4,553	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 191,385				
a Applied to 2012, but not more than line 2a			4,553	
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 2013 distributable amount.				172,700
e Remaining amount distributed out of corpus	14,132			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	14,132			
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 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	14,132			
10 Analysis of line 9				
a Excess from 2009.				
b Excess from 2010.				
c Excess from 2011.				
d Excess from 2012.				
e Excess from 2013.	14,132			

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 2013, 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)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 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))

See Additional Data Table

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

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 address of the person to whom applications should be addressed

LESLIE KAGAN
51 PINE STREET
ORONO, ME 04473
(978) 546-1188
LKAGAN@KAGANASSOC.COM

b

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

N/A

c

Any submission deadlines

N/A

d

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

N/A

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	146,900
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

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

(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)
UBS - 62596			
UBS - 62596			
UBS - 62596			
UBS - 62597			
UBS - 62597			
UBS - 62598			
UBS - 62598			
UBS - 62598			
UBS - 62598			
UBS - 62599			
UBS - 62599			
UBS - 62600			
UBS - 62600			
UBS - 62600			
CAPITAL GAINS DIVIDENDS	P		

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
617,696		587,579	30,117
171,168		122,835	48,333
52,266		28,742	23,524
31,558		29,554	2,004
192,664		160,452	32,212
137,767		125,021	12,746
4,411		4,520	-109
149,798		109,989	39,809
80,967		57,625	23,342
21,742		19,118	2,624
27,853		20,860	6,993
2,160		1,673	487
6,728		5,993	735
51,451		48,084	3,367
7,815			7,815

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	
			30,117
			48,333
			23,524
			2,004
			32,212
			12,746
			-109
			39,809
			23,342
			2,624
			6,993
			487
			735
			3,367
			7,815

Form 990PF Part XV Line 1a - 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).

LESLIE KAGAN
CANDACE PLATZ

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
202020 PO BOX 96669 WASHINGTON,DC 20090	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
A SOCIETY OF SOULS PO BOX 626 LEBANON,NJ 08833	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	650
ACADIA HOSPITAL PO BOX 931 BANGOR,ME 044020931	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,750
ACTION INC 180 MAIN ST GLOUCESTER,MA 01930	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
ADVOCATES FOR CHILDREN PO BOX 3316 AUBURN,ME 04212	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
AHA FOUNDATION 130 7TH AVE NEW YORK,NY 10011	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,500
AMERICAN ASSOCIATION OF EQUINE PRACTITIONERS FDN 4075 IRON WORKS PKWY LEXINGTON,KY 405119942	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
AMERICAN FDN FOR THE BLIND PO BOX 96051 WASHINGTON,DC 200777624	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
AMERICAN HOLISTIC HEALTH ASSOCIATION PO BOX 17400 ANAHEIM,CA 928177400	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
AMERICAN INSTITUTE CANCER RESEAR 1759 R STREET NW WASHINGTON,DC 200907167	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
AMERICAN JEWISH WORLD SERVICE 45 WEST 36TH STREET NEW YORK,NY 10018	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,250
ANIMAL LEGAL DEFENSE FUND PO BOX 96041 WASHINGTON,DC 200777136	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
ARTIS NAPLES 5833 PELICAN BAY BLVD NAPLES,FL 341082741	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,600
ASPCA PO BOX 96929 WASHINGTON,DC 200777127	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	300
BETH ISRAEL CONGREGATION 144 YORK ST BANGOR,ME 04401	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	250
Total  3a				146,900

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
BETH ISRAEL SYNAGOGUE 144 YORK ST BANGOR,ME 04401	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
BOSTON HEART HOME FUND PO BOX 770001 CINCINNATI,OH 452770053	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
BOSTON UNIVERSITY 871 COMMONWEALTH AVE BOSTON,MA 02215	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,450
BROOKFIELD INSTITUTE PO BOX 388 BROOKFIELD,MA 01506	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
CAMP STARFISH 1121 MAIN ST LANCASTER,MA 01523	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	250
CAMP SUNSHINE 33 ACADIA RD CASCO,ME 04015	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
CAPE ANN ANIMAL AID 4 PAWS LANE GLOUCESTER,MA 01930	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	600
CAPE ANN FOOD PANTRY 28 EMERSON AVE GLOUCESTER,MA 01930	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
CENTER FOR CUBAN STUDIES 231 WEST 29TH ST NEWYORK,NY 10001	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
CHAPLAINCY INSTITUTE 1442-A WALNUT ST BERKELEY,CA 94709	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
CITIZENS ENERGY 88 BLACK FALON AVE BOSTON,MA 02210	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
CLOUD FOUNDATION FREEDOM FUND 107 S 7TH ST COLORADO SPRINGS,CO 80905	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,500
COMBINED JEWISH PHILANTHROPIES 126 HIGH ST BOSTON,MA 021102700	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,250
CONCERNS OF POLICE SURVIVORS PO BOX 96272 WASHINGTON,DC 200906272	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
CONGREGATION BETH ABRAHAM 145 YORK ST BANGOR,ME 04401	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	165
Total  3a				146,900

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
CONGREGATION BETH ISRAEL PO BOX 1726 BANGOR,ME 044021726	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,235
CORAL REEF ALLIANCES 351 CALIFORNIA ST SAN FRANCISCO,CA 941042407	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
CORNELL LAB OF ORNITHOLOGY PO BOX 11 ITHICA,NY 148519804	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
CORNELL UNIVERSITY PO BOX 535267 PITTSBURGH,PA 152539874	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
CORNELL UNIVERSITY OF VET MEDICAL PO BOX 535267 PITTSBURGH,PA 152539874	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,500
CURE ALZHEIMER'S FUND 34 WASHINGTON ST WELLESLEY HILLS,MA 02481	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
DANA FARBER CANCER INSTITUTE 10 BROOKLINE PLACE WEST BROOKLINE,MA 024457226	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,000
DEERFIELD ACADEMY PO BOX 306 DEERFIELD,MA 01342	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
DEFENDERS OF WILDLIFE PO BOX 1553 MERRIFIELD,VA 221161553	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
DISABLED AMERICAN VETERANS PO BOX 14301 CINCINNATI,OH 452500301	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
EASTERN MAINE CHARITIES PO BOX 931 BANGOR,ME 044020931	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,250
ENVIRONMENTAL DEFENSE FUND PO BOX 5055 HAGERSTOWN,MD 217419729	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
ESSEX COUNTY GREENBELT 82 EASTERN AVE ESSEX,MA 01929	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	200
FIRST LITERACY 160 BOYLSTON ST BOSTON,MA 02116	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
FISHER CENTER FOR ALZHEIMER'S 1 INTREDID SQUARE NEW YORK,NY 10036	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,100
Total  3a				146,900

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
FREEPORT COMMUNITY LIBRARY 10 LIBRARY DRIVE FREEPORT,ME 04032	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	900
FREEPORT COMMUNITY SERVICES 53 DEPOT ST PO BOX 119 FREEPORT,ME 04032	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
FREEPORT GRIDIRON CLUB 30 SEQUOIA DR FREEPORT,ME 04043	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
FRIENDS OF ISRAEL DEFENSE FORCE 1430 BROADWAY NEWYORK,NY 10018	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	750
FRIENDS OF THE LIBRARY ROCKPORT PO BOX 31 ROCKPORT,MA 01966	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
GLOBAL WILDLIFE CONSERVATION PO BOX 129 AUSTIN,TX 787670129	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
GOOD SHEPERD FOOD BANK PO BOX 1807 AUBURN,ME 042111807	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
GREATER ANDROSCOGGIN HUMANE SOCIETY 55 STRAWBERRY AVE LEWISTON,ME 04240	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	4,000
GREATER MIAMI JEWISH FEDERATION 4200 BICAYNE BLVD MIAMI,FL 331373279	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	7,000
GREEN MOUNTAIN HORSE ASSOCIATION PO BOX8 SOUTH WOODSTOCK,VT 05071	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
GREENPEACE PO BOX 90136 FREDERICKSBURG,VA 224049952	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
GROWTH THROUGH LEARNING 86 SHERMAN ST CAMBRIDGE,MA 02140	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
HARVARD COLLEGE FUND 124 MOUNT AUBURN ST CAMBRIDGE,MA 021385795	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
HEALING DIMENSIONS PO BOX 626 LEBANON,NJ 08833	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
HELP HOSPITALIZED VETERANS PO BOX 758505 TOPEKA,KS 666758505	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
Total  3a				146,900

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
HILLEL AT UNIVERSITY OF MIAMI 1100 STANFORD DRIVE CORAL GABLES,FL 33146	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
HOFFMAN INSTITUTE 1299 4TH ST SAN RAFAEL,CA 94901	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	750
HOPE FOR PAWS 8950 WOLYMPIC BLVD 525 LOS ANGELES,CA 90211	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	250
HUMANE SOCIETY OF THE US PO BOX 52137 PHOENIX,AZ 850729995	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	400
INTERNATIONAL CAMPAIGN FOR TIBET PO BOX 9005 WALDORD,MD 206049005	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
INTRA 15 INNINGWOOD ROAD OSSING,NY 10562	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
ISRAEL ENDOWMENT FUND 317 MADISON AVE NEW YORK,NY 10017	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
JEWISH FAMILY SERVICES METRO WEST C/O HARVEY ZELLER ROSELAND,NJ 07068	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,000
JEWISH FEDERATION OF COLLIER COUNTY 2500 VANDERBILT BEACH RD NAPLE,FL 34109	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,300
JEWISH FEDERATION OF PALM BEACH 4601 COMMUNITY DR WEST PALM BEACH,FL 33417	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	6,300
JEWISH VETERANS OF USA PO BOX 1575 MERRIFIELD,VA 221169944	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
LAST STOP HORSE RESCUE 938 TAR RIDGE RD PRENTISS,ME 04487	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,000
LITERACY VOLUNTEERS OF ANDROSCOGGIN 15 SACRED HEART PLACE AUBURN,ME 04210	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
MAINE AUDOBON 20 GILSLAND FARM RD FALMOUTH,ME 041052100	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
MAINE CENTER FOR GRIEVING CHILDREN 555 FOREST AVE PORTLAND,ME 04101	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
Total  3a				146,900

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
MAINE HOLOCAUST & HUMAN RIGHTS CENTER 46 UNIVERSITY DRIVE AUGUSTA,ME 04330	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,500
MAINE JEWISH MUSEUM 267 CONGRESS STREET PORTLAND,ME 04101	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	400
MAINE STATE MUSIC THEATRE 22 ELM STREET BRUNSWICK,ME 04011	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
MAINE STATE SOCIETY PROTECTION PO BOX 10 WINDHAM,ME 040820010	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
MEMORIAL SLOAN-KETTERING CANCER PO BOX 5028 HAGERSTOWN,MD 217415028	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
MIDDLEBURY COLLEGE PAINTER HOUSE MIDDLEBURY,VT 05753	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	5,800
MSPCA NEVINS FARM METHUEN ACAD NEVINS FARM METHUEN,MA 01844	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	200
NATIONAL HUMANE EDUCATION SOCIETY PO BOX 97139 WASHINGTON,DC 200777418	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
NATIONAL MULTIPLE SCLEROSIS SOCIETY PO BOX 845945 BOSTON,MA 02284	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	200
NATIONAL WOMENS HEALTH NETWORK 1413 K ST WASHINGTON,DC 200053405	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
NATURE CONSERVANCY 4245 NORTHFAIRFAX DR ARLINGTON,VA 222031606	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,600
OCEAN CONSERVANCY PO BOX 96003 WASHINGTON,DC 200906003	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
OXFAM AMERICA 226 CAUSEWAY STREET 5TH FLOOR BOSTON,MA 02114	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,750
PALS 120 ADAMS BLVD FARMINGDALE,NY 11735	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
PARTNERS IN HEALTH 888 COMMONWEALTH AVE BOSTON,MA 02215	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,500
Total  3a				146,900

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
PATH INTERNATIONAL PO BOX 900922 SEATTLE,WA 98109	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	250
PATHWAYS FOR CHILDREN 29 EMERSON AVE GLOUCESTER,MA 01930	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,000
PATIENT AIRLIFT SERVICES 120 ADAMS BLVD FARMINGDALE,NY 11735	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	3,000
PLANNED PARENTHOOD OF NE 128 LAKESIDE AVE BURLINGTON,VT 054019821	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
RIDING TO THE TOP PO BOX 1928 WINDHAM,ME 04062	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	16,350
ROCKPORT CHAMBER MUSIC PO BOX 312 ROCKPORT,MA 01966	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
ROCKPORT POLICEUNITED WAY PO BOX 203 ROCKPORT,MA 019660203	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
SAFE VOICES PO BOX 713 AUBURN,ME 042120713	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	500
SALVATION ARMY PO BOX 178 LEWISTON,ME 042430178	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
SMILE TRAIN PO BOX 96231 WASHINGTON,DC 200906231	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
SPECIAL OLYMPICS PO BOX 2170 SOUTH PORTLAND,ME 041162170	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
SUGARLOAF REGIONAL SKI EDUCATION VILLAGE WEST 13 CARRABASSETT VALLEY,ME 04947	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
TEMPLE BETH SHALOM 193 EAST PLEASANT AVE LIVINGSTON,NJ 07039	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	4,000
TEMPLE SHALOM SYNAGOGUE CENTER 74 BRADMAN ST AUBURN,ME 042106330	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
THE OPEN DOOR 28 EMERSON AVE GLOUCESTER,MA 01930	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,000
Total  3a				146,900

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
TILTON SCHOOL 30 SCHOOL ST TILTON,NH 03276	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	750
TREA MEMORIAL FOUNDATION 1111 S ABILENE CT AURORA,CO 80012	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	50
TRINITY JUBILEE CENTER 247 BATES STREET LEWISTON,ME 04240	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	400
UJA OF NEW JERSEY 901 RT 10 WHIPPANY,NJ 07981	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	1,800
UNIVERSITY OF MAINE PO BOX 370 ORONO,ME 044730370	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	250
UNIVERSITY OF MIAMI 1320 S DIXIE HWY CORAL GABLES,FL 33146	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
USO PO BOX 96860 WASHINGTON,DC 200777677	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
UVM COLLEGE OF MEDICINE 411 MAIN ST BURLINGTON,VT 05401	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	5,000
VETERINARY SCHOLARSHIP TRUST PO BOX 3221 NORTH ATTLEBORO,MA 02761	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
WELLSPRING HOUSE 302 ESSEX AVE GLOUCESTER,MA 01930	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	2,000
WOMEN TO WOMEN INTERNATIONAL 4455 CONNECTICUT AVE NW WASHINGTON,DC 20008	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	750
WORLD JEWISH CONGRESS FOUNDATION PO BOX 90400 WASHINGTON,DC 200900400	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
WOUNDED WARRIOR PROJCT PO BOX 75816 TOPEKA,KS 666758516	NONE	PUBLIC CHARITY	OPERATIONAL SUPPORT	100
Total  3a				146,900

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

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Name of the organization MAX KAGAN FAMILY FOUNDATION	Employer identification number 01-6019033
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for 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 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 its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization MAX KAGAN FAMILY FOUNDATION	Employer identification number 01-6019033
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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
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization MAX KAGAN FAMILY FOUNDATION	Employer identification number 01-6019033
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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 4Relationship 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 4Relationship 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 4Relationship 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 4Relationship of transferor to transferee		

TY 2013 Accounting Fees Schedule

Name: MAX KAGAN FAMILY FOUNDATION

EIN: 01-6019033

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING & TAX PREP	2,500	0		0

**TY 2013 Investments Corporate
Stock Schedule**

Name: MAX KAGAN FAMILY FOUNDATION
EIN: 01-6019033

Name of Stock	End of Year Book Value	End of Year Fair Market Value
	2,280,007	2,835,972

TY 2013 Investments Government Obligations Schedule

Name: MAX KAGAN FAMILY FOUNDATION

EIN: 01-6019033

**US Government Securities - End of
Year Book Value:**

174,813

**US Government Securities - End of
Year Fair Market Value:**

242,224

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2013 Investments - Other Schedule

Name: MAX KAGAN FAMILY FOUNDATION

EIN: 01-6019033

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MUTUAL FUNDS	AT COST	681,974	636,923

TY 2013 Other Increases Schedule

Name: MAX KAGAN FAMILY FOUNDATION

EIN: 01-6019033

Description	Amount
BOOK BASIS VERSUS TAX BASIS	8,660

TY 2013 Other Liabilities Schedule

Name: MAX KAGAN FAMILY FOUNDATION

EIN: 01-6019033

Description	Beginning of Year - Book Value	End of Year - Book Value
MARGIN LOAN	84,662	40,517

TY 2013 Other Professional Fees Schedule

Name: MAX KAGAN FAMILY FOUNDATION

EIN: 01-6019033

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT ADVISORY	30,273	30,273		0

TY 2013 Taxes Schedule**Name:** MAX KAGAN FAMILY FOUNDATION**EIN:** 01-6019033

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	754	0		603
FOREIGN TAXES	2,792	2,792		0
EXCISE TAX	3,293	0		0