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Return of Private Foundation

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

OMB No. 1545-0052

2013

Department of the Treasury
Internal Revenue ServiceDo not enter Social Security numbers on this form as it may be made public
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation FLORENCE & RICHARD KOPLow CHARITABLE FOUNDATION C/O FLORENCE KOPLow, TRUSTEE		A Employer identification number 04-6862775
Number and street (or P.O. box number if mail is not delivered to street address) #115 405 WALTHAM STREET	Room/suite	B Telephone number (781) 674-2360
City or town, state or province, country, and ZIP or foreign postal code LEXINGTON, MA 02421-7934		C If exemption application is pending check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 6,929,785. (Part I, column (d) must be on cash basis)	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(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				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		139,083.	139,083.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		823,579.			
b Gross sales price for all assets on line 6a 3,493,797.					
7 Capital gain net income (from Part IV, line 2)			823,579.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		88.	88.		STATEMENT 2
12 Total. Add lines 1 through 11		962,750.	962,750.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 3		8,489.	8,489.		0.
c Other professional fees STMT 4		24,379.	24,379.		0.
17 Interest					
18 Taxes STMT 5		2,995.	2,995.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 6		70.	70.		0.
24 Total operating and administrative expenses Add lines 13 through 23		35,933.	35,933.		0.
25 Contributions, gifts, grants paid		290,792.			290,792.
26 Total expenses and disbursements Add lines 24 and 25		326,725.	35,933.		290,792.
27 Subtract line 26 from line 12		636,025.			
a Excess of revenue over expenses and disbursements			926,817.		
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)				N/A	

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**FLORENCE & RICHARD KOPLOW CHARITABLE
FOUNDATION C/O FLORENCE KOPLOW, TRUSTEE**

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Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		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	112,412.	19,521.	19,521.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Liabilities	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 7	4,837,688.	5,465,898.	6,805,342.
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶ STATEMENT 8)	3,464.	104,922.	104,922.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	4,953,564.	5,590,341.	6,929,785.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 9)	2,243.	2,995.	
	23 Total liabilities (add lines 17 through 22)	2,243.	2,995.	
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	3,625,000.	3,625,000.	
Net Assets or Fund Balances	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,326,321.	1,962,346.	
	30 Total net assets or fund balances	4,951,321.	5,587,346.	
	31 Total liabilities and net assets/fund balances	4,953,564.	5,590,341.	

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	4,951,321.
2 Enter amount from Part I, line 27a	2	636,025.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	5,587,346.
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	5,587,346.

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 CHARLES SCHWAB 0948 - SHORT TERM	P	VARIOUS	12/09/13
b CHARLES SCHWAB 0948 - LONG TERM	P	VARIOUS	12/31/13
c CAPITAL GAINS DIVIDENDS			
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 100,000.		101,320.	<1,320.>
b 3,378,249.		2,568,898.	809,351.
c 15,548.			15,548.
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			<1,320.>
b			809,351.
c			15,548.
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	823,579.
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	N/A

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))
2012	308,299.	6,040,340.	.051040
2011	279,943.	6,072,234.	.046102
2010	245,428.	5,668,743.	.043295
2009	283,902.	4,964,268.	.057189
2008	328,018.	5,851,709.	.056055

2 Total of line 1, column (d)	2	.253681
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	.050736
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	6,472,452.
5 Multiply line 4 by line 3	5	328,386.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	9,268.
7 Add lines 5 and 6	7	337,654.
8 Enter qualifying distributions from Part XII, line 4	8	290,792.

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)		1	18,536.
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			
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	18,536.
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	18,536.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	2,658.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	28,000.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	30,658.	
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	12,122.	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax	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
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c 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?		
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) MA		
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 2013 or the taxable year beginning in 2013 (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

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FOUNDATION C/O FLORENCE KOPLOW, TRUSTEE**

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► FLORENCE KOPLOW Telephone no ► 781-674-2360 Located at ► #115 405 WALTHAM STREET, LEXINGTON, MA ZIP+4 ► 02421-7934			
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 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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► N/A	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	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <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 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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013) 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 2013?	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
FLORENCE KOPLOW, TRUSTEE #115 405 WALTHAM STREET LEXINGTON, MA 024217934	TRUSTEE 0.50	0.	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

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

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

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

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

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
All other program-related investments. See instructions.	
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	6,392,947.
b	Average of monthly cash balances	1b	178,070.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	6,571,017.
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	6,571,017.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	98,565.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	6,472,452.
6	Minimum investment return. Enter 5% of line 5	6	323,623.

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	323,623.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	18,536.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	18,536.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	305,087.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	305,087.
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	305,087.

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	290,792.
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	290,792.
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	290,792.

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				305,087.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			289,120.	
b Total for prior years:		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: ▶ \$ 290,792.				
a Applied to 2012, but not more than line 2a			289,120.	
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				1,672.
e Remaining amount distributed out of corpus	0.			
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	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				303,415.
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 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
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				

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 2013, 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) 2013	(b) 2012	(c) 2011	(d) 2010	
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).)

FLORENCE KOPLOW, TRUSTEE

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 address 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 <i>Paid during the year</i>				
SEE ATTACHED STATEMENT	N/A	P.C	CHARITABLE	290,792.
Total			▶ 3a	290,792.
b <i>Approved for future payment</i>				
NONE				
Total			▶ 3b	0.

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

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- | 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | Yes No | |
|---|--|--------|---|
| | | | |
| 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
- b** If "Yes," complete the following schedule.

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

**Sign
Here**

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

Signature of officer or trustee Norman Koplon

x 8.6.14
Date

TRUSTEE
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

RICHARD B. GULMAN

Preparer's signature

Tom Allen

Date _____

8/4/14

Check ☐ self-employed

PTIN

P00214539

Firm's name ► DICICCO, GULMAN & COMPANY, LLP

Firm's EIN ► 04-3296226

Firm's address ► 150 PRESIDENTIAL WAY, SUITE 510
WOBURN, MA 01801

Phone no. 781-937-5300

Date	Number	Name	Amount
01/15/2013	2067	Institute of Contemporary Art	95 00
01/15/2013	2068	FLAME	100 00
01/17/2013	2069	Planned Parenthood Federation of America	400 00
01/22/2013	2070	Chatham Orpheum Theater	250 00
01/24/2013	2071	Fresh Air Fund	150 00
01/24/2013	2072	Temple Isaiah Sisterhood	703 00
02/26/2013	2073	Salvation Army	100 00
02/26/2013	2074	Yiddish Book Center	54 00
02/26/2013	2078	Planned Parenthood League of MA	1,000 00
03/05/2013	2079	Harvard University	10,000 00
03/05/2013	2080	Walker	500 00
03/07/2013	2082	Temple Isaiah	180 00
03/07/2013	2083	St Francis House	200 00
03/12/2013	2084	Peabody Essex Museum	50 00
03/14/2013	2085	Multiple Myeloma Research Foundation	200 00
03/21/2013	2086	Social Capital Inc	500 00
03/21/2013	2087	Hadassah/Keepers of the Gate	1,000 00
03/26/2013	2089	Southern Poverty Law Center	1,500 00
03/26/2013	2090	Spin USA, Inc	30,000 00
04/02/2013	2092	Boston Arts Academy	5,000 00
04/02/2013	2093	American Friends of Magen David Adom	300 00
04/02/2013	2094	90 9 WBUR	200 00
04/02/2013	2095	Lexington Education Foundation	250 00
04/02/2013	2096	Boston Rescue Mission	200 00
04/02/2013	2097	Facing History & Ourselves	5,000 00
04/02/2013	2098	Action for Post-Soviet Jewry	500 00
04/02/2013	2099	Foundation for Women's Cancers	1,000 00
04/02/2013	2100	FCW	40 00
04/02/2013	2101	City Year Boston	2,000 00
04/04/2013	2102	AARP Foundation	12 00
04/09/2013	2103	Project Bread/The Walk for Hunger	200 00
04/09/2013	2104	Eldredge Public Library	100 00
04/16/2013	2106	Temple Isaiah	200 00
04/16/2013	2107	Lexington Symphony	500 00
04/16/2013	2108	Anti-Defamation League	1,000 00
04/23/2013	2109	WGBH	150 00
04/23/2013	2111	Doctors Without Borders	1,000 00
05/07/2013	2112	The Food Project	100 00
05/09/2013	2113	WJC, American Section	100 00
05/14/2013	2114	NCJW	100 00
05/14/2013	2115	English at Large	250 00
05/21/2013	2117	Temple Isaiah	46 00
05/21/2013	2118	Wayside Youth & Family	500 00
05/21/2013	2119	Symphony Nova	2,500 00

05/21/2013	2120	Fresh Air Fund	225 00
05/28/2013	2123	Girls Inc of Lynn	500 00
05/30/2013	2124	The Children's Room	20,000 00
06/04/2013	2125	Cambridge Family & Childrens Service	250 00
06/04/2013	2126	Lexington Historical Society	250 00
06/04/2013	2127	Munroe Center for the Arts	200 00
06/04/2013	2128	Greater Boston Food Bank	200 00
06/04/2013	2129	PMC-Jimmy Fund	1,000 00
06/04/2013	2130	Temple Isaiah	200 00
06/11/2013	2133	Cape Cod Museum of Art	500 00
06/18/2013	2134	Temple Isaiah	2,736 00
06/18/2013	2135	Action for Post-Soviet Jewry	1,000 00
06/20/2013	2136	PMC-Jimmy Fund	200 00
06/20/2013	2137	Friends of Minute Man National Park	100 00
06/20/2013	2138	Vista Preparatory School	10,000 00
06/27/2013	2139	Mission SAFE	4,000 00
07/25/2013	277	Spin USA, Inc	25,000 00
08/01/2013	2142	Planned Parenthood League of MA	300 00
08/01/2013	2143	American Friends of Magen David Adom	250 00
08/01/2013	2144	IPPF/WHR	150 00
08/01/2013	2145	NCJW	350 00
08/01/2013	2146	First Literacy	250 00
08/01/2013	2147	St Francis House	200 00
08/01/2013	2148	Beth Israel Deaconess Medical Center	10,000 00
08/06/2013	2149	Peabody Essex Museum	25 00
08/06/2013	2150	WE CAN	250 00
08/06/2013	2152	Temple Isaiah	100 00
08/06/2013	2153	Dr Julian L Pearlman Fund	50 00
09/09/2013	2155	Temple Isaiah Sisterhood	200 00
09/09/2013	2156	Isabella Stewart Gardner Museum	95 00
09/19/2013	2157	Harvard School of Public Health	5,000 00
09/19/2013	2159	JCAM Charitable Foundation	576 00
09/19/2013	2160	JCAM Charitable Foundation	236 00
09/19/2013	2161	Brazelton Touchpoints Foundation	10,000 00
10/03/2013	2162	United States Holocaust Museum	500 00
10/03/2013	2163	Join for Justice	500 00
10/03/2013	2164	Special Needs Arts Programs Inc	200 00
10/10/2013	2166	Albert Schweitzer Fellowship	2,500 00
10/15/2013	2168	Boston Symphony Orchestra	75 00
10/15/2013	2169	Wellfleet Harbor Actors Theater	100 00
10/16/2013	278	Mission SAFE	15,000 00
10/16/2013	279	North Suburban YMCA	1,000 00
10/17/2013	2170	American Technion Society	5,000 00
10/17/2013	2171	Boston Rescue Mission	100 00
10/17/2013	2172	World Jewish Congress	150 00
10/17/2013	2173	Cape Cod Museum of Art	250 00
10/17/2013	2174	Action for Post-Soviet Jewry	180 00

10/17/2013	2175	Greater Boston Food Bank	300 00
10/17/2013	2176	Harvard Kennedy School	10,000 00
10/22/2013	2177	Chatham Orpheum Theater	250 00
10/22/2013	2178	Yiddish Book Center	54 00
11/05/2013	2179	Albert Schweitzer Fellowship	1,000 00
11/12/2013	2180	English at Large	250 00
11/12/2013	2181	The Food Project	150 00
11/19/2013	2184	Temple Isaiah	30,000 00
11/21/2013	2185	Alzheimer's Association	200 00
11/21/2013	2186	Lenny Zakim Fund	1,000 00
11/21/2013	2187	League of Woman Voters Citizen Education	100 00
11/21/2013	2188	Fishermen's Alliance	100 00
11/21/2013	2189	Cary Memorial Library Foundation	1,000 00
11/21/2013	2190	Salvation Army	50 00
12/03/2013	2191	Wellfleet Harbor Actors Theater	250 00
12/03/2013	2192	Michael J Fox Foundation	25 00
12/03/2013	2193	Agassiz Village	175 00
12/03/2013	2194	Family Van	100 00
12/03/2013	2195	Mass Budget and Policy Center	200 00
12/03/2013	2196	Mudflat	2,500 00
12/05/2013	2197	Friends of Minute Man National Park	100 00
12/05/2013	2198	COMPASS for Kids	100 00
12/05/2013	2199	Greater Boston Food Bank	100 00
12/05/2013	2200	CLSACC	50 00
12/05/2013	2201	Metco College Scholarship Fund	200 00
12/05/2013	2202	Eldredge Public Library	100 00
12/05/2013	2203	Boston Arts Academy	2,500 00
12/05/2013	2204	VNA Hospice Care	100 00
12/05/2013	2205	Girls Inc of Lynn	2,500 00
12/05/2013	2206	Salvation Army	100 00
12/05/2013	2207	Lexington PTA Council Scholarship Comm	200 00
12/10/2013	2208	Boston Rescue Mission	100 00
12/10/2013	2209	Planned Parenthood Federation of America	1,000 00
12/10/2013	2210	Mission SAFE	15,000 00
12/10/2013	2211	Beth Israel Deaconess Medical Center	15,000 00
12/12/2013	280	Foundation for MetroWest	5,000 00
12/12/2013	2214	Temple Isaiah	5,000 00
12/12/2013	2215	Massachusetts Alliance on Teen Pregnancy	250 00
12/17/2013	2216	90 9 WBUR	100 00
12/17/2013	2217	FSH Society, Inc	250 00
12/17/2013	2218	James Madison HS Alumni Assoc	300 00
12/17/2013	2219	Friends of Yemin Orde	2,500 00
12/19/2013	2220	Contemporary Art Museum St Louis	500 00
12/19/2013	2221	Anne E Borghesani Community Foundation	500 00
12/19/2013	2222	Reach Out & Read	200 00
12/19/2013	2223	Lexington Historical Society	200 00
12/19/2013	2224	Cambridge Family & Childrens Service	200 00

12/19/2013	2225	National Center for Jewish Film	360 00
12/19/2013	2226	Lexington Education Foundation	500 00
12/19/2013	2227	WE CAN	500 00
12/19/2013	2228	New England Aquarium	100 00
12/19/2013	2229	Wayside Youth & Family	500 00
12/27/2013	2230	Parents Helping Parents	100 00
12/27/2013	2231	Lexington Youth & Family Services, Inc	200 00
12/27/2013	2232	Covenant House	100 00
12/27/2013	2233	Temple Isaiah	100 00
12/27/2013	2234	Facing Cancer Together	100 00
12/27/2013	2235	Salvation Army	100 00
12/27/2013	2236	Friends of the Smithsonian	100 00

Total

290,792

FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES			STATEMENT	1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	
CHARLES SCHWAB	154,631.	15,548.	139,083.	139,083.		
TO PART I, LINE 4	154,631.	15,548.	139,083.	139,083.		

FORM 990-PF		OTHER INCOME			STATEMENT	2
DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME			
OTHER INCOME	88.	88.				
TOTAL TO FORM 990-PF, PART I, LINE 11	88.	88.				

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	8,489.	8,489.				0.
TO FORM 990-PF, PG 1, LN 16B	8,489.	8,489.				0.

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 MANAGEMENT FEES	24,379.	24,379.				0.
TO FORM 990-PF, PG 1, LN 16C	24,379.	24,379.				0.

FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES PAID	2,995.	2,995.		0.
TO FORM 990-PF, PG 1, LN 18	2,995.	2,995.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MASS FILING FEE	70.	70.		0.
TO FORM 990-PF, PG 1, LN 23	70.	70.		0.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	7
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SCHWAB BOND FUNDS	COST	1,148,153.	1,153,436.
SCHWAB EQUITY FUNDS	COST	4,317,745.	5,651,906.
TOTAL TO FORM 990-PF, PART II, LINE 13		5,465,898.	6,805,342.

FORM 990-PF	OTHER ASSETS	STATEMENT	8
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DIVIDEND RECEIVABLE	3,464.	4,898.	4,898.
PROCEEDS RECEIVABLE	0.	100,024.	100,024.
TO FORM 990-PF, PART II, LINE 15	3,464.	104,922.	104,922.

FORM 990-PF	OTHER LIABILITIES	STATEMENT	9
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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
FOREIGN TAX PAYABLE	2,243.	2,995.
TOTAL TO FORM 990-PF, PART II, LINE 22	2,243.	2,995.

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.
► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless you have already been granted an automatic 3 month extension on a previously filed Form 8868
- Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3 month automatic extension of time to file (6 months for a corporation required to file Form 990 T), or an additional (not automatic) 3 month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990 T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

		Enter filer's identifying number
Type or print	Name of exempt organization or other filer, see instructions FLORENCE & RICHARD KOPLOW CHARITABLE FOUNDATION C/O FLORENCE KOPLOW, TRUSTEE	Employer identification number (EIN) or 04-6862775
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions #115 405 WALTHAM STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions LEXINGTON, MA 02421-7934	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

FLORENCE KOPLOW

- The books are in the care of ► **#115 405 WALTHAM STREET - LEXINGTON, MA 02421-7934**

Telephone No ► **781-862-0925**

Fax No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- I request an automatic 3 month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
 ► ☒ calendar year **2013** or
 ► tax year beginning _____, and ending _____

- If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	30,658.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	2,658.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	28,000.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453 EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions FLORENCE & RICHARD KOPLOW CHARITABLE FOUNDATION C/O FLORENCE KOPLOW, TRUSTEE	Employer identification number (EIN) or 04-6862775
	Number, street, and room or suite no. If a P.O. box, see instructions #115 405 WALTHAM STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions LEXINGTON, MA 02421-7934	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

FLORENCE KOPLOW

- The books are in the care of **#115 405 WALTHAM STREET - LEXINGTON, MA 02421-7934**

Telephone No **781-862-0925**

Fax No

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014**

5 For calendar year **2013**, or other tax year beginning , and ending

6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return

☐ Change in accounting period

7 State in detail why you need the extension

ADDITIONAL TIME AND INFORMATION IS REQUIRED TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	30,658.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	30,658.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature

Title **CPA**

Date