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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

Do 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.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation THE SANDRA KUPPERMAN FOUNDATION, INC.		A Employer identification number 22-3526092
Number and street (or P O box number if mail is not delivered to street address) 350 MOUNT KEMBLE AVE., PO BOX 1917	Room/suite	B Telephone number 973-631-6040
City or town, state or province, country, and ZIP or foreign postal code MORRISTOWN, NJ 07962-1917		C If exemption application is pending, check here ☐
G Check all that apply. ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,355,334.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	1,125,425.		N/A	
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	6,901.	6,901.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	19,253.			
	b Gross sales price for all assets on line 6a 96,784.				
	7 Capital gain net income (from Part IV, line 2)		19,253.		
	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					
12 Total. Add lines 1 through 11	1,151,579.	26,154.			
Operating and Administrative Expenses	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				
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
23 Other expenses					
24 Total operating and administrative expenses. Add lines 13 through 23	0.	0.		0.	
25 Contributions, gifts, grants paid	70,000.			70,000.	
26 Total expenses and disbursements. Add lines 24 and 25	70,000.	0.		70,000.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	1,081,579.				
b Net investment income (if negative, enter -0-)		26,154.			
c Adjusted net income (if negative, enter -0-)			N/A		

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10-10-13

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2013)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing					
	2 Savings and temporary cash investments			29,024.	29,024.	
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock STMT 2	0.	525,186.	773,376.		
	c Investments - corporate bonds STMT 3	0.	359,227.	363,964.		
	Liabilities	11 Investments - land, buildings, and equipment basis ▶				
Less: accumulated depreciation ▶						
12 Investments - mortgage loans						
13 Investments - other STMT 4		0.	168,142.	188,970.		
14 Land, buildings, and equipment: basis ▶						
Less: accumulated depreciation ▶						
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		0.	1,081,579.	1,355,334.		
17 Accounts payable and accrued expenses						
18 Grants payable						
19 Deferred revenue						
20 Loans from officers, directors, trustees, and other disqualified persons						
21 Mortgages and other notes payable						
22 Other liabilities (describe ▶)						
23 Total liabilities (add lines 17 through 22)	0.	0.				
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31					
	24 Unrestricted	0.	1,081,579.			
	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					
	28 Paid-in or capital surplus, or land, bldg., and equipment fund					
	29 Retained earnings, accumulated income, endowment, or other funds					
	30 Total net assets or fund balances	0.	1,081,579.			
31 Total liabilities and net assets/fund balances	0.	1,081,579.				

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	0.
2 Enter amount from Part I, line 27a	2	1,081,579.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,081,579.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,081,579.

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 96,784.		77,531.	19,253.

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			19,253.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	19,253.
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			
2011			
2010			
2009			
2008			

- 2 Total of line 1, column (d)
- 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
- 4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5
- 5 Multiply line 4 by line 3
- 6 Enter 1% of net investment income (1% of Part I, line 27b)
- 7 Add lines 5 and 6
- 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.

2	
3	
4	
5	
6	
7	
8	

Part VI. Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	523.
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	523.
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	523.
6 Credits/Payments.			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	1,200.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	1,200.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	11.	
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	666.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ☐ 666. Refunded ☐	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
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☐ \$ 0. (2) On foundation managers ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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) ☐ NJ		
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	

N/A

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Form 990-PF (2013)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address **▶ N/A**

14 The books are in care of **▶ JAMES B. GARLAND, ESQ** Telephone no. **▶ 973-631-6040**
 Located at **▶ 350 MT. KEMBLE AVE., PO BOX 1917, MORRISTOWN, NJ** ZIP+4 **▶ 07962-1917**

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here **▶** **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?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? 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
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 ▶ _____	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 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
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

Form 990-PF (2013)

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

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870

☐ Yes ☒ No

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

7b

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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
JAMES B. GARLAND, ESQ 350 MT. KEMBLE AVE., BOX 1917 MORRISTOWN, NJ 07962-1917	PRESIDENT 0.00	0.	0.	0.
CONCETTA R. ZGODA 350 MT. KEMBLE AVE., BOX 1917 MORRISTOWN, NJ 07962-1917	SECRETARY 0.00	0.	0.	0.
TIMOTHY L. SMITH 2001 ROUTE 46, SUITE 506 PARSIPPANY, NJ 07054	TREASURER 0.00	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

Form 990-PF (2013)

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	225,291.
b	Average of monthly cash balances	1b	4,930.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	230,221.
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	230,221.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	3,453.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	226,768.
6	Minimum investment return. Enter 5% of line 5	6	11,338.

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	11,338.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	523.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	523.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	10,815.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	10,815.
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	10,815.

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	70,000.
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	70,000.
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	70,000.

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				10,815.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
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: ► \$ 70,000.				
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				10,815.
e Remaining amount distributed out of corpus	59,185.			
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	59,185.			
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				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	59,185.			
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	59,185.			

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
FOUNDATION FOR MORRISTOWN MEDICAL CENTER 475 SOUTH STREET, FIRST FLOOR MORRISTOWN, NJ 07960	N/A	PUBLIC CHARITY	UNRESTRICTED	50,000.
ROXBURY ARTS ALLIANCE P.O. BOX 327 LEDGEWOOD, NJ 07852	N/A	PUBLIC CHARITY	UNRESTRICTED	10,000.
SKYLINE THEATER COMPANY 12-45 RIVER ROAD, #121 FAIR LAWN, NJ 07410	N/A	PUBLIC CHARITY	UNRESTRICTED	5,000.
COMMUNITY SOUP KITCHEN 36 SOUTH STREET MORRISTOWN, NJ 07960	N/A	PUBLIC CHARITY	UNRESTRICTED	5,000.
Total			3a	70,000.
b Approved for future payment				
NONE				
Total			3b	0.

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

- | | | Yes | No |
|---|--|-------|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | X |
| | (2) Other assets | 1a(2) | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | X |
| | (4) Reimbursement arrangements | 1b(4) | X |
| | (5) Loans or loan guarantees | 1b(5) | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

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

Date _____

► PRESIDENT

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

TONI HEIDRICH

Preparer's signature _____

Loni Heidrich

Date _____

11 / 11 / 14

Check ☐ self-employed

PTIN

P00038429

Firm's name ► **MCCABE HEIDRICH & WONG, P.C.**

Firm's EIN ▶	22-3146187
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Firm's address ► 4 GATEHALL DRIVE
PARSIPPANY, NJ 07054-4518

Phone no. (973) 605-1040

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

THE SANDRA KUPPERMAN FOUNDATION, INC.

Employer identification number

22-3526092

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions

General Rule

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

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% 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 the prevention of cruelty to children or animals. Complete Parts I, II, and III
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

Employer identification number

THE SANDRA KUPPERMAN FOUNDATION, INC.

22-3526092

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SANDRA KUPPERMAN CRUT C/O COUGHLIN DUFFY; 350 MT KEMBLE AVE MORRISTOWN, NJ 07960	\$ 1,125,425.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Employer identification number

22-3526092

Part II

[illegible]

Name of organization

Employer identification number

THE SANDRA KUPPERMAN FOUNDATION, INC.

22-3526092

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) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
PNC INSTITUTIONAL INVESTMENTS - NOMINEE	11,562.	4,661.	6,901.	6,901.	
TO PART I, LINE 4	11,562.	4,661.	6,901.	6,901.	

FORM 990-PF	CORPORATE STOCK	STATEMENT	2
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE ATTACHED STATEMENT A	525,186.	773,376.
TOTAL TO FORM 990-PF, PART II, LINE 10B	525,186.	773,376.

FORM 990-PF	CORPORATE BONDS	STATEMENT	3
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE ATTACHED STATEMENT B	359,227.	363,964.
TOTAL TO FORM 990-PF, PART II, LINE 10C	359,227.	363,964.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	4
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SEE ATTACHED STATEMENT C	COST	168,142.	188,970.
TOTAL TO FORM 990-PF, PART II, LINE 13		168,142.	188,970.

FORM 990-PF

LIST OF SUBSTANTIAL CONTRIBUTORS
PART VII-A, LINE 10

STATEMENT 5

NAME OF CONTRIBUTOR

ADDRESS

SANDRA KUPPERMAN CRUT

C/O COUGHLIN DUFFY; 350 MT KEMBLE AVE
MORRISTOWN, NJ 07960

The Sandra Kupperman Foundation, Inc
EIN: 22-3526092
Investments - Corporate Stock
For the Year Ended 12/31/13

<u>Security</u>	<u>December 31, 2013</u>		
	<u># of Shares</u>	<u>Cost Basis</u>	<u>FMV</u>
AMAZON COM INC	40	6,752.40	15,951.60
COACH INC	170	9,504.70	9,542.10
DOLLAR TREE INC	260	6,741.58	14,669.20
L BRANDS INC	250	7,879.70	15,462.50
MATTEL INC	300	7,664.97	14,274.00
STARBUCKS CORP	250	8,585.00	19,597.50
TIFFANY & CO	120	7,613.00	11,133.60
VIACOM INC	170	7,857.15	14,847.80
MALLINCKRODT PLC	22	850.82	1,149.72
COCA COLA CO	240	7,862.40	9,914.40
GENERAL MILLS INC	220	6,395.40	10,980.20
THE HERSHEY COMPANY	170	9,156.13	16,529.10
PROCTER & GAMBLE CO	170	7,410.91	13,839.70
JM SMUCKER CO	100	7,082.00	10,362.00
WAL-MART STORES INC	140	7,385.00	11,016.60
WALGREEN CO	150	6,384.00	8,616.00
CORE LABORATORIES N V	60	6,076.80	11,457.00
APACHE CORPORATION	40	4,831.97	3,437.60
CHEVRON CORPORATION	170	7,565.00	21,234.70
EXXON MOBIL CORP	200	8,244.50	20,240.00
NATIONAL OILWELL VARCO INC	180	14,159.59	14,315.40
NEWFIELD EXPLORATION CO	90	6,478.20	2,216.70
AMERICAN EXPRESS CO	100	3,627.32	9,073.00
AMERIPRISE FINANCIAL INC	160	10,039.94	18,408.00
BANK OF AMERICA CORP	400	12,825.83	6,228.00
CAPITAL ONE FINANCIAL CORP	170	8,404.63	13,023.70
CHUBB CORP	130	7,769.94	12,561.90
CITIGROUP INC	173	8,077.89	9,015.03
EQUITY RESIDENTIAL	100	5,428.00	5,187.00
JPMORGAN CHASE & CO	310	13,193.60	18,128.80
PRICE T ROWE GROUP INC	130	8,720.10	10,890.10
WELLS FARGO & COMPANY	310	10,174.20	14,074.00
COVIDIEN P LC	180	8,765.22	12,258.00
ALLERGAN INC	110	7,870.50	12,218.80
AMERICSOURCEBERGEN CORP	230	8,804.19	16,171.30
JOHNSON & JOHNSON	100	5,085.00	9,159.00

The Sandra Kupperman Foundation, Inc
EIN: 22-3526092
Investments - Corporate Stock
For the Year Ended 12/31/13

	<u>December 31, 2013</u>		
<u>Security</u>	<u># of Shares</u>	<u>Cost Basis</u>	<u>FMV</u>
MERCK & CO INC	120	4,006.80	6,006.00
PFIZER INC	600	10,710.38	18,378.00
SHIRE PLC	100	8,701.00	14,129.00
UNITEDHEALTH GROUP INC	200	8,864.00	15,060.00
EATON CORP PLC	193	9,969.43	14,691.16
CUMMINS INC	60	6,041.40	8,458.20
DEERE & CO	90	8,112.60	8,219.70
DOVER CORP	140	9,048.30	13,515.60
GENERAL ELECTRIC CO	420	17,509.80	11,772.60
UNION PACIFIC CORP	90	8,595.90	15,120.00
UNITED TECHNOLOGIES CORP	100	5,346.00	11,380.00
APPLE INC	50	17,609.50	28,051.00
EMC CORP	360	9,669.60	9,054.00
EBAY INC	180	5,578.20	9,875.70
GOOGLE INC	20	11,803.60	22,414.20
HEWLETT-PACKARD CO	120	4,114.80	3,357.60
INTEL CORP	270	8,377.40	7,007.85
INTERNATIONAL BUSINESS MACHS CORP	70	7,263.02	13,129.90
MICROSOFT CORP	460	14,434.80	17,208.60
ORACLE CORP	330	10,837.20	12,625.80
QUALCOMM	140	7,810.60	10,395.00
TEXAS INSTRUMENTS INC	160	5,385.60	7,025.60
CELANESE CORP	190	7,725.27	10,508.90
DUPONT E I DE NEMOURS & CO	150	7,723.50	9,745.50
PPG INDUSTRIES INC	70	6,171.20	13,276.20
AT&T INC	240	6,511.20	8,438.40
CENTURYLINK INC	150	6,067.44	4,777.50
NORTHEAST UTILITIES	160	5,595.17	6,782.40
WISCONSIN ENERGY CORP	140	4,334.32	5,787.60
Total Corporate Stock		525,185.61	773,376.06

The Sandra Kupperman Foundation, Inc
EIN: 22-3526092
Investments - Corporate Bonds
For the Year Ended 12/31/13

<u>Security</u>	<u>December 31, 2013</u>		
	<u># of Shares</u>	<u>Cost Basis</u>	<u>FMV</u>
BANK OF AMERICA CORP NOTES	25,000	26,128.50	26,154.50
BERKSHIRE HATHAWAY FIN SR NOTES	25,000	24,761.25	26,168.00
BRISTOL MYERS SQUIBB NOTES	25,000	28,052.00	28,618.25
COCA COLA CO SR NOTES	25,000	28,495.50	28,464.75
GENERAL ELEC CAP CORP NOTES	25,000	27,533.50	27,851.50
HONEYWELL INTERNATIONAL	25,000	23,931.75	27,407.75
IBM CORP SR NOTES	25,000	28,563.25	28,707.50
NATIONAL RURAL UTILS COLL TR	37,000	36,609.65	37,264.18
PFIZER INC NOTES	50,000	50,434.50	50,238.00
PFIZER INC SR UNSEC	25,000	28,057.50	26,416.25
UNITED PARCELL SERVICE SR NOTES	25,000	28,330.00	28,597.50
WYETH NOTE	25,000	28,329.50	28,076.25
TOTAL CORPORATE BONDS		359,226.90	363,964.43

The Sandra Kupperman Foundation, Inc
EIN: 22-3526092
Investments - Mutual Funds
For the Year Ended 12/31/13

	<u>December 31, 2013</u>		
<u>Security</u>	<u># of Shares</u>	<u>Cost Basis</u>	<u>FMV</u>
THIRD AVE TR SMALL-CAP VALUE FUND	9.570	213.79	263.84
VANGUARD FTSE EMERGING MARKETS ETF	654.000	31,025.69	26,905.56
BARON SMALL CAP FUND	407.074	10,385.76	14,337.15
DODGE & COX INTERNATIONAL STOCK FUND	543.922	20,000.00	23,410.40
HARBOR INTERNATIONAL FUND	1,214.125	74,924.97	86,215.02
HARDING LOEVNER INTERNATIONAL EQUITY PORTFOLIO	1,295.539	20,045.28	23,358.57
JP MORGAN US LARGE CAP CORE PLUS FUND	0.045	0.93	1.25
THIRD AVE TR SMALL-CAP VALUE FUND	525.126	<u>11,545.96</u>	<u>14,477.72</u>
TOTAL MUTUAL FUNDS		168,142.38	188,969.51

THE SANDRA KUPPERMAN FOUNDATION, INC.
EIN: 22-3526092
SCHEDULE B
PART II

NONCASH PROPERTY GIVEN

<u>DESCRIPTION</u>	<u>SHARES</u>	<u>FMV</u>	<u>COST BASIS</u>	<u>DATE RECEIVED</u>
COVIDIEN PLC	180.000	11,534.40	8,765.22	10/30/2013
EATON CORP PLC	193.000	13,758.97	9,969.43	10/30/2013
MALINCKRODT PLC	22.000	929.94	850.82	10/30/2013
CORE LABORATORIES N V	60.000	11,368.80	6,076.80	10/30/2013
AT&T INC	240.000	8,702.40	6,511.20	10/30/2013
ALLERGAN INC	110.000	10,046.30	7,870.50	10/30/2013
AMAZON COM INC	40.000	14,443.20	6,752.40	10/30/2013
AMERICAN EXPRESS CO	100.000	8,310.00	3,627.32	10/30/2013
AMERISOURCEBERGEN CORP	230.000	15,000.60	8,804.19	10/30/2013
AMERIPRISE FINANCIAL INC	160.000	16,126.40	10,039.94	10/30/2013
APACHE CORPORATION	40.000	3,557.20	4,831.97	10/30/2013
APPLE INC	50.000	26,244.80	17,609.50	10/30/2013
BANK OF AMERICA CORP	400.000	5,668.00	12,825.83	10/30/2013
BANK OF AMERICA CORP NOTES	25,000.000	26,230.75	26,128.50	10/30/2013
BARON SMALL CAP FUND	1,386.082	47,916.86	35,599.18	10/30/2013
BERKSHIRE HATHAWAY FIN SR NOTES	25,000.000	26,314.50	24,761.25	10/30/2013
BRISTOL MYERS SQUIBB NOTES	25,000.000	29,138.50	28,052.00	10/30/2013
CAPITAL ONE FINANCIAL CORP	170.000	11,866.00	8,404.63	10/30/2013
CELANESE CORP-SERIES A	190.000	10,660.90	7,725.27	10/30/2013
CENTURYLINK INC	150.000	5,029.50	6,067.44	10/30/2013
CHEVRON CORPORATION	170.000	20,451.00	7,565.00	10/30/2013
CHUBB CORP	130.000	12,056.20	7,769.94	10/30/2013
CITIGROUP INC	173.000	8,630.97	8,077.89	10/30/2013
COACH INC	170.000	8,641.10	9,504.70	10/30/2013
COCA COLA CO SR NOTES	25,000.000	28,894.50	28,495.50	10/30/2013
COCA COLA CO	240.000	9,508.80	7,862.40	10/30/2013
CUMMINS INC	60.000	7,526.40	6,041.40	10/30/2013
DEERE & CO	90.000	7,398.90	8,112.60	10/30/2013
DODGE & COX INTERNATIONAL STOCK FUND	543.922	23,176.52	20,000.00	10/30/2013
DOLLAR TREE INC	260.000	15,228.20	6,741.58	10/30/2013
DOVER CORP	140.000	12,857.60	9,048.30	10/30/2013
DUPONT E I DE NEMOURS & CO	150.000	9,153.00	7,723.50	10/30/2013
EMC CORP	360.000	8,640.00	9,669.60	10/30/2013
EBAY INC	180.000	9,490.50	5,578.20	10/30/2013
EQUITY RESIDENTIAL	100.000	5,315.00	5,428.00	10/30/2013
EXXON MOBIL CORP	200.000	17,762.00	8,244.50	10/30/2013
GENERAL ELECTRIC CO	420.000	11,075.40	17,509.80	10/30/2013
GENERAL ELEC CAP CORP NOTES	25,000.000	27,988.75	27,533.50	10/30/2013
GENERAL MILLS INC	220.000	11,140.80	6,395.40	10/30/2013

THE SANDRA KUPPERMAN FOUNDATION, INC.**EIN: 22-3526092****SCHEDULE B****PART II****NONCASH PROPERTY GIVEN**

<u>DESCRIPTION</u>	<u>SHARES</u>	<u>FMV</u>	<u>COST BASIS</u>	<u>DATE RECEIVED</u>
GOOGLE INC	20.000	20,608.40	11,803.60	10/30/2013
HARBOR INTERNATIONAL FUND	1,357.865	96,883.67	85,568.91	10/30/2013
HARDING LOEVNER INTERNATIONAL	1,295.539	23,384.48	20,045.28	10/30/2013
THE HERSHEY COMPANY	170.000	16,989.80	9,156.13	10/30/2013
HEWLETT-PACKARD CO	120.000	2,904.00	4,114.80	10/30/2013
HONEYWELL INTERNATIONAL	25,000.000	27,669.00	23,931.75	10/30/2013
INTEL CORP	270.000	6,613.65	8,377.40	10/30/2013
IBM CORP SR NOTES	25,000.000	29,083.25	28,563.25	10/30/2013
INTERNATIONAL BUSINESS MACHS CORP	70 000	12,610.50	7,263.02	10/30/2013
JPMORGAN CHASE & CO	310.000	16,306.00	13,193.60	10/30/2013
JOHNSON & JOHNSON	100.000	9,279.00	5,085.00	10/30/2013
JP MORGAN US LARGE CAP CORE	0 042	1.20	0.84	10/30/2013
L BRANDS INC	250.000	15,535.00	7,879.70	10/30/2013
MATTEL INC	300.000	13,398.00	7,664.97	10/30/2013
MERCK & CO INC	120.000	5,428.80	4,006.80	10/30/2013
MICROSOFT CORP	460.000	16,348.40	14,434.80	10/30/2013
NATIONAL OILWELL VARCO INC	180.000	14,720.40	14,159.59	10/30/2013
NATIONAL RURAL UTILS COLL TR	50,000.000	50,714.50	49,472.50	10/30/2013
NEWFIELD EXPLORATION CO	90.000	2,750.40	6,478.20	10/30/2013
NORTHEAST UTILITIES	160.000	6,899.20	5,595.17	10/30/2013
ORACLE CORP	330.000	11,064.90	10,837.20	10/30/2013
PPG INDUSTRIES INC	70.000	12,716.20	6,171.20	10/30/2013
PFIZER INC NOTES	50,000.000	50,574.00	50,434.50	10/30/2013
PFIZER INC SR UNSEC	25,000.000	26,627.75	28,057.50	10/30/2013
PFIZER INC	600.000	18,558.00	10,710.38	10/30/2013
PRICE T ROWE GROUP INC	130.000	10,159.50	8,720.10	10/30/2013
PROCTER & GAMBLE CO	170.000	13,858.40	7,410.91	10/30/2013
QUALCOMM	140.000	9,665.60	7,810.60	10/30/2013
SHIRE PLC	100.000	13,291.00	8,701.00	10/30/2013
JM SMUCKER CO	100.000	11,150.00	7,082.00	10/30/2013
STARBUCKS CORP	250.000	20,207.50	8,585.00	10/30/2013
TEXAS INSTRUMENTS INC	160.000	6,675.20	5,385.60	10/30/2013
THIRD AVE TR SMALL-CAP VALUE FUND	9.570	270.74	213.79	10/30/2013
THIRD AVE TR SMALL-CAP VALUE FUND	1,621.942	45,884.74	35,695.61	10/30/2013
TIFFANY & CO	120.000	9,564.00	7,613.00	10/30/2013
UNION PACIFIC CORP	90.000	13,553.10	8,595.90	10/30/2013
UNITED PARCELL SERVICE SR NOTES	25,000.000	28,794.25	28,330.00	10/30/2013
UNITED TECHNOLOGIES CORP	100.000	10,595.00	5,346.00	10/30/2013
UNITEDHEALTH GROUP INC	200.000	13,602.00	8,864.00	10/30/2013

THE SANDRA KUPPERMAN FOUNDATION, INC.
EIN: 22-3526092
SCHEDULE B
PART II

NONCASH PROPERTY GIVEN

<u>DESCRIPTION</u>	<u>SHARES</u>	<u>FMV</u>	<u>COST BASIS</u>	<u>DATE RECEIVED</u>
VANGUARD FTSE EMERGING MARKETS ETF	654.000	27,562.83	31,025.69	10/30/2013
VIACOM INC	170.000	14,193.30	7,857.15	10/30/2013
WAL-MART STORES INC	140.000	10,767.40	7,385.00	10/30/2013
WALGREEN CO	150.000	8,868.00	6,384.00	10/30/2013
WELLS FARGO & COMPANY	310.000	13,361.00	10,174.20	10/30/2013
WISCONSIN ENERGY CORP	140.000	5,903.80	4,334.32	10/30/2013
WYETH NOTES	25,000.000	28,560.75	28,329.50	10/30/2013
TOTAL NONCASH PROPERTY GIVEN		1,381,940.27	1,125,424.66	

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	1,031.519 SHS BARON SMALL CAP FUND INSTITUTIONAL	D	10/30/13	12/24/13
b	143.740 SHS HARBOR INTERNATIONAL FUND	D	10/30/13	12/24/13
c	13 SHS NATIONAL RURAL UTILS COLL TR	D	10/30/13	12/16/13
d	1,203.501 SHS THIRD AVE TR SMALL-CAP VALUE FUND	D	10/30/13	12/24/13
e	CAPITAL GAINS DIVIDENDS			
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 36,000.		26,994.	9,006.
b 10,000.		10,644.	-644.
c 13,123.		12,863.	260.
d 33,000.		27,030.	5,970.
e 4,661.			4,661.
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(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	
a			9,006.
b			-644.
c			260.
d			5,970.
e			4,661.
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	19,253.
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

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- 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

Type or print	Name of exempt organization or other filer, see instructions	Enter filer's identifying number
File by the due date for filing your return. See instructions	THE SANDRA KUPPERMAN FOUNDATION, INC.	Employer identification number (EIN) or 22-3526092
	Number, street, and room or suite no. If a P.O. box, see instructions. 350 MOUNT KEMBLE AVE., PO BOX 1917	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions MORRISTOWN, NJ 07962-1917	

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

04

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

JAMES GARLAND, ESQ - 350 MT. KEMBLE AVE., PO BOX 1917 -

- The books are in the care of ► **MORRISTOWN, NJ 07962-1917**

Telephone No. ► **973-631-6040**

Fax No ► **973-267-6442**

- 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.

- 1** 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 _____

- 2** 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	\$	1,200.
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	\$	0.
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	\$	1,200.

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 ☒ **X**
- 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 Name of exempt organization or other filer, see instructions THE SANDRA KUPPERMAN FOUNDATION, INC.	Employer identification number (EIN) or 22-3526092
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 350 MOUNT KEMBLE AVE., PO BOX 1917	Social security number (SSN)
City, town or post office, state, and ZIP code. For a foreign address, see instructions. MORRISTOWN, NJ 07962-1917	

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

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
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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.

JAMES GARLAND, ESQ - 350 MT. KEMBLE AVE., PO BOX 1917 -

- The books are in the care of **MORRISTOWN, NJ 07962-1917**
 Telephone No. **973-631-6040** Fax No. **973-267-6442**
- 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 additional 3-month extension of time until **NOVEMBER 15, 2014**.
- For calendar year **2013**, or other tax year beginning _____, and ending _____.
- If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension
ADDITIONAL TIME IS REQUIRED TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE 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	\$	1,200.
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	\$	1,200.
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 **PRESIDENT**Date ☐

Form 8868 (Rev. 1-2014)