



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-PF**

**Return of Private Foundation**

OMB No 1545-0052

**2013**

**Open to Public Inspection**

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. By law, the IRS cannot redact the information on the form.

Information about Form 990-PF and its instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

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

Name of foundation OPPENHEIM FOUNDATION		<b>A Employer identification number</b> 23-6296919
Number and street (or P O box number if mail is not delivered to street address) Room/suite 718 TAYLOR AVENUE		<b>B Telephone number</b> (see instructions)
City or town, state or province, country, and ZIP or foreign postal code SCRANTON, PA 18510		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<b>H</b> 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		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,205,907	<b>J</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	
<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>		

<b>Part I Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)				
	<b>2</b> Check <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	<b>3</b> Interest on savings and temporary cash investments	4,431	4,431		
	<b>4</b> Dividends and interest from securities	15,853	15,843		
	<b>5a</b> Gross rents				
	<b>b</b> Net rental income or (loss)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10	185,781			
	<b>b</b> Gross sales price for all assets on line 6a 270,936				
	<b>7</b> Capital gain net income (from Part IV, line 2)			3	
	<b>8</b> Net short-term capital gain				
	<b>9</b> Income modifications				
	<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less Cost of goods sold					
<b>c</b> Gross profit or (loss) (attach schedule)					
<b>11</b> Other income (attach schedule)					
<b>12 Total.</b> Add lines 1 through 11	206,065	20,277			
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc	8,850			
	<b>14</b> Other employee salaries and wages				
	<b>15</b> Pension plans, employee benefits	915			
	<b>16a</b> Legal fees (attach schedule)				
	<b>b</b> Accounting fees (attach schedule)	1,950			
	<b>c</b> Other professional fees (attach schedule)	7,966			
	<b>17</b> Interest				
	<b>18</b> Taxes (attach schedule) (see instructions)	390			
	<b>19</b> Depreciation (attach schedule) and depletion				
	<b>20</b> Occupancy				
	<b>21</b> Travel, conferences, and meetings				
	<b>22</b> Printing and publications				
<b>23</b> Other expenses (attach schedule)	138				
<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23	20,209	0		0	
<b>25</b> Contributions, gifts, grants paid	216,534			216,534	
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	236,743	0		216,534	
<b>27</b> Subtract line 26 from line 12					
<b>a Excess of revenue over expenses and disbursements</b>	-30,678				
<b>b Net investment income</b> (if negative, enter -0-)		20,277			
<b>c Adjusted net income</b> (if negative, enter -0-)					

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

<b>Part II Balance Sheets</b>		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	56,676	50,051	50,051	
	<b>2</b> Savings and temporary cash investments . . . . .	14,365	78,243	78,243	
	<b>3</b> Accounts receivable ▶ <u>487</u>				
	Less allowance for doubtful accounts ▶ _____	1,711	487	487	
	<b>4</b> Pledges receivable ▶ _____				
	Less allowance for doubtful accounts ▶ _____				
	<b>5</b> Grants receivable . . . . .				
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .				
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ _____				
	Less allowance for doubtful accounts ▶ _____				
	<b>8</b> Inventories for sale or use . . . . .				
	<b>9</b> Prepaid expenses and deferred charges . . . . .	500	500	500	
	<b>10a</b> Investments—U S and state government obligations (attach schedule)	199,349 <input checked="" type="checkbox"/>	149,639	153,058	
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .	93,614 <input checked="" type="checkbox"/>	80,725	923,568	
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .	21,956			
	<b>11</b> Investments—land, buildings, and equipment basis ▶ _____				
Less accumulated depreciation (attach schedule) ▶ _____					
<b>12</b> Investments—mortgage loans . . . . .					
<b>13</b> Investments—other (attach schedule) . . . . .					
<b>14</b> Land, buildings, and equipment basis ▶ _____					
Less accumulated depreciation (attach schedule) ▶ _____					
<b>15</b> Other assets (describe ▶ _____)					
<b>16 Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	388,171	359,645	1,205,907		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		2,152		
	<b>18</b> Grants payable . . . . .				
	<b>19</b> Deferred revenue . . . . .				
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons				
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .				
	<b>22</b> Other liabilities (describe ▶ _____)				
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .		2,152		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>				
	<b>24</b> Unrestricted . . . . .	388,171	357,493		
	<b>25</b> Temporarily restricted . . . . .				
	<b>26</b> Permanently restricted . . . . .				
	<b>Foundations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 31.</b>				
	<b>27</b> Capital stock, trust principal, or current funds . . . . .				
	<b>28</b> Paid-in or capital surplus, or land, bldg, and equipment fund				
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds				
	<b>30 Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	388,171	357,493		
	<b>31 Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	388,171	359,645		

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

<b>1</b>	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>1</b>	388,171
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	-30,678
<b>3</b>	Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	357,493
<b>5</b>	Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	357,493

**Part IV Capital Gains and Losses for Tax on Investment Income**

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

<b>(e)</b> Gross sales price	<b>(f)</b> Depreciation allowed (or allowable)	<b>(g)</b> Cost or other basis plus expense of sale	<b>(h)</b> Gain or (loss) (e) plus (f) minus (g)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			<b>(l)</b> Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
<b>(i)</b> F M V as of 12/31/69	<b>(j)</b> Adjusted basis as of 12/31/69	<b>(k)</b> Excess of col (i) over col (j), if any	
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b>	Capital gain net income or (net capital loss)	<div style="display: flex; align-items: center; justify-content: center;"> <span style="font-size: 2em;">{</span> <div style="text-align: left; padding-left: 5px;">                     If gain, also enter in Part I, line 7                      If (loss), enter -0- in Part I, line 7                 </div> <span style="font-size: 2em;">}</span> </div>	<b>2</b>	<b>3</b>
<b>3</b>	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	<div style="display: flex; align-items: center; justify-content: center;"> <span style="font-size: 2em;">}</span> </div>	<b>3</b>	

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

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

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

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

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

<b>(a)</b> Base period years Calendar year (or tax year beginning in)	<b>(b)</b> Adjusted qualifying distributions	<b>(c)</b> Net value of noncharitable-use assets	<b>(d)</b> Distribution ratio (col (b) divided by col (c))
2012	196,685	1,278,386	0.153854
2011	161,281	1,344,726	0.119936
2010	163,105	1,315,130	0.124022
2009	156,157	1,357,215	0.115057
2008	126,144	1,723,428	0.073194

<b>2</b>	Total of line 1, column (d).	<b>2</b>	0.586063
<b>3</b>	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	<b>3</b>	0.117213
<b>4</b>	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	<b>4</b>	1,285,580
<b>5</b>	Multiply line 4 by line 3.	<b>5</b>	150,687
<b>6</b>	Enter 1% of net investment income (1% of Part I, line 27b).	<b>6</b>	203
<b>7</b>	Add lines 5 and 6.	<b>7</b>	150,890
<b>8</b>	Enter qualifying distributions from Part XII, line 4.	<b>8</b>	216,534

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

Table with 11 main rows and sub-rows (a-e) for credits and payments. Includes columns for line numbers and amounts. Total tax due is 297, with 297 refunded.

Part VII-A Statements Regarding Activities

Table with 10 main rows (1a-10) and sub-rows (a-b) for questions regarding political activities, tax on political expenditures, and reporting requirements. Includes Yes/No columns.

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions). 11 No
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions) 12 No
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13 Yes
Website address N/A
14 The books are in care of JANE OPPENHEIM Telephone no (570) 347-5208
Located at 718 TAYLOR AVENUE SCRANTON PA ZIP+4 185101819
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 -Check here and enter the amount of tax-exempt interest received or accrued during the year. 15
16 At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 16 Yes No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.
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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. 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? Yes No
If "Yes," list the years 20, 20, 20, 20
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement-see instructions). 2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20, 20, 20, 20
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? 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.). 3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a No
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013? 4b No

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

**5a** During the year did the foundation pay or incur any amount to

**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

**(2)** Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?  Yes  No

**(3)** Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).  Yes  No

**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

**b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No  
 Organizations relying on a current notice regarding disaster assistance check here.

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No  
 If "Yes," attach the statement required by Regulations section 53.4945–5(d).

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
 If "Yes" to 6b, file Form 8870.

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No

**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

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

**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JANE OPPENHEIM 718 TAYLOR AVENUE SCRANTON, PA 18510	PRES/TREAS 1 00	8,850	0	0
SUSAN DIMOND 718 TAYLOR AVENUE SCRANTON, PA 18510	SECRETARY 1 00	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

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

**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".**

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

**Total** number of others receiving over \$50,000 for professional services. . . . . ▶

**Part IX-A Summary of Direct Charitable Activities**

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

**Part IX-B Summary of Program-Related Investments (see instructions)**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
<b>1</b> N/A	
<b>2</b>	
All other program-related investments. See page 24 of the instructions	
<b>3</b>	

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

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	1,134,316
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	170,841
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	1,305,157
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets. . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	1,305,157
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	<b>4</b>	19,577
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	1,285,580
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	<b>6</b>	64,279

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part X, line 6. . . . .	<b>1</b>	64,279
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5. . . . .	<b>2a</b>	203
<b>b</b>	Income tax for 2013 (This does not include the tax from Part VI ). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	203
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	<b>3</b>	64,076
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	64,076
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	<b>7</b>	64,076

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
<b>a</b>	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	<b>1a</b>	216,534
<b>b</b>	Program-related investments—total from Part IX-B. . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	216,534
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions). . . . .	<b>5</b>	203
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	<b>6</b>	216,331

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7				64,076
<b>2</b> Undistributed income, if any, as of the end of 2013				
<b>a</b> Enter amount for 2012 only. . . . .				
<b>b</b> Total for prior years 20___, 20___, 20___				
<b>3</b> Excess distributions carryover, if any, to 2013				
<b>a</b> From 2008. . . . .				40,995
<b>b</b> From 2009. . . . .				89,192
<b>c</b> From 2010. . . . .				98,038
<b>d</b> From 2011. . . . .				94,683
<b>e</b> From 2012. . . . .				133,546
<b>f</b> Total of lines 3a through e. . . . .	456,454			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>216,534</u>				
<b>a</b> Applied to 2012, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .				
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .				
<b>d</b> Applied to 2013 distributable amount. . . . .				64,076
<b>e</b> Remaining amount distributed out of corpus	152,458			
<b>5</b> Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	608,912			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see instructions. . . . .				
<b>e</b> Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions. . . . .				
<b>f</b> Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014. . . . .				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions). . . . .				
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . . .	40,995			
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a. . . . .	567,917			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2009. . . . .				89,192
<b>b</b> Excess from 2010. . . . .				98,038
<b>c</b> Excess from 2011. . . . .				94,683
<b>d</b> Excess from 2012. . . . .				133,546
<b>e</b> Excess from 2013. . . . .				152,458

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

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling. . . . .

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

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test—enter					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . . .					
<b>c</b> "Support" alternative test—enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

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

**1 Information Regarding Foundation Managers:**  
**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2) )

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

**a** The name, address, and telephone number or e-mail address of the person to whom applications should be addressed  
 JANE OPPENHEIM  
 718 TAYLOR AVENUE  
 SCRANTON, PA 185101819  
 (570) 347-5208

**b** The form in which applications should be submitted and information and materials they should include  
 SUBMIT ON LETTERHEAD INDICATING PURPOSE AND AMOUNT REQUESTED

**c** Any submission deadlines  
 NONE

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors  
 OPEN TO ALL QUALIFIED CHARITABLE ORGANIZATIONS

**Part XV** **Supplementary Information** (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i> See Additional Data Table				
<b>Total . . . . .</b>				<b>216,534</b>
<b>b</b> <i>Approved for future payment</i>				
<b>Total . . . . .</b>				<b>3b</b>





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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
HUNTER COLLEGE BROOKDALE 695 PARK AVENUE NEW YORK, NY 10065			CHARITABLE	44,000
KEYSTONE COLLEGE ONE COLLEGE GREEN LA PLUME, PA 18440			CHARITABLE	28,300
UNITED NEIGHBORHOOD CTRS 425 ALDER STREET SCRANTON, PA 18503			CHARITABLE	21,500
COMMONWEALTH MEDICAL COLL SCRANTON PA SCRANTON, PA 18510			CHARITABLE	20,100
WOMEN OF REFORM JUDAISM 633 THIRD AVENUE NEW YORK, NY 10017			CHARITABLE	15,250
FUND FOR REFORM JUDAISM 633 THIRD AVENUE NEW YORK, NY 10017			CHARITABLE	15,000
LACKAWANNA UNITED WAY 615 LACKAWANNA AVE SCRANTON, PA 18510			CHARITABLE	15,000
UNIVERSITY OF SCRANTON 800 LINDEN STREET SCRANTON, PA 18503			CHARITABLE	6,600
NE PA PHILHARMONIC 4101 BIRNEY AVENUE MOOSIC, PA 18507			CHARITABLE	6,000
WORLD UNION FOR PROGRESSI 633 THIRD AVENUE NEW YORK, NY 10012			CHARITABLE	6,000
EVERHART MUSEUM 1901 MULBERRY STREET SCRANTON, PA 18510			CHARITABLE	5,125
JEWISH FEDERATION OF NEPA 615 JEFFERSON AVENUE SCRANTON, PA 18503			CHARITABLE	5,000
RED BULL THEATRE NEW YORK NY NEW YORK, NY 10012			CHARITABLE	5,000
CONGREGATION EMANU-EL 1 EAST 65TH STREET NEW YORK, NY 10065			CHARITABLE	2,590
TEMPLE HESED KNOX ROAD SCRANTON, PA 18503			CHARITABLE	2,400
<b>Total . . . . .</b>				216,534

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
VOLUNTARY ACTION CENTER SCRANTON PA SCRANTON, PA 18503			CHARITABLE	2,000
JEWISH FAMILY SERVICES SCRANTON PA SCRANTON, PA 18503			CHARITABLE	2,000
JEWISH COMMUNITY CENTER SCRANTON PA SCRANTON, PA 18503			CHARITABLE	1,700
LACKAWANNA PRO BONO SPRUCE STREET SCRANTON, PA 18503			CHARITABLE	1,250
EOTC SCRANTON PA SCRANTON PA SCRANTON, PA 18510			CHARITABLE	1,000
SCRANTON AREA FOUNDATION 321 SPRUCE ST 6 FL SCRANTON, PA 18503			CHARITABLE	1,000
ALLIED SERVICES SCRANTON PA SCRANTON, PA 18510			CHARITABLE	1,000
HOPE FOR HAITI NAPLES FL NAPLES, FL 34102			CHARITABLE	1,000
JEWISH HOME OF EASTERN PA 1101 VINE STREET SCRANTON, PA 18510			CHARITABLE	1,000
NE REGIONAL CANCER CENTER SCRANTON PA SCRANTON, PA 18510			CHARITABLE	1,000
WVIA TV 100 WVIA WAY AVOCA, PA 18641			CHARITABLE	1,000
WOMEN'S RESOURCE CENTER 620 MADISON AVE SCRANTON, PA 18504			CHARITABLE	1,000
MARYWOOD UNIVERSITY 2300 ADAMS AVE SCRANTON, PA 18509			CHARITABLE	1,000
ART FOR ARTISTS 514 LACKAWANNA AVE SCRANTON, PA 18503			CHARITABLE	500
ST FRANCIS KITCHEN SCRANTON PA SCRANTON, PA 18503			CHARITABLE	500
<b>Total . . . . .</b>				216,534

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
SCRANTON LACKAWANNA HUMAN DEVELOP 135 FRANKLIN AVE SCRANTON, PA 18503			CHARITABLE	319
THE FORTUNE SOCIETY 29-76 NORTHERN BLVD QUEENS, NY 11101			CHARITABLE	300
WAVERLY COMMUNITY HOUSE WAVERLY PA WAVERLY, PA 18471			CHARITABLE	200
PARKINSONS DISEASE FOUNDATION 1359 BROADWAY SUITE 1509 NEW YORK, NY 10018			CHARITABLE	100
MACULA FOUNDATION 210 EAST 64TH STREET NEW YORK, NY 10065			CHARITABLE	100
PA ASSOC FOR THE BLIND SCRANTON PA SCRANTON, PA 18503			CHARITABLE	100
FRIENDS OF THE POOR 2300 ADAMS AVE SCRANTON, PA 18509			CHARITABLE	100
CHILDREN'S ADVOCACY CENTER 1710 MULBERRY ST SCRANTON, PA 18510			CHARITABLE	100
COLUMBIA UNIVERSITY 116TH AND BROADWAY NEW YORK, NY 10027			CHARITABLE	100
NEIGHBORHOOD WORKS OF NEPA 709 E MARKET ST SCRANTON, PA 18509			CHARITABLE	100
COUNTRYSIDE CONSERVANCY PO BOX 55 LAPLUME, PA 18440			CHARITABLE	100
ASSOCIATION OF FUND RAISING PROFESS 4300 WILSON BLVD SUITE 300 ARLINGTON, VA 22203			CHARITABLE	100
<b>Total . . . . .</b>				<b>216,534</b>

## TY 2013 Accounting Fees Schedule

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	1,950			

# TY 2013 Compensation Explanation

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

Person Name	Explanation
JANE OPPENHEIM	
SUSAN DIMOND	

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

## TY 2013 Gain/Loss from Sale of Other Assets Schedule

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
21000 AT&T BROADBAND	2001-10	PURCHASE	2013-03		21,000	21,956			-956	
4000 MCGRAW HILL COS INC	1982-04	PURCHASE	2013-01		108,582	6,444			102,138	
50000 US TREASUTY NTS 3 375%	2008-07	PURCHASE	2013-07		50,000	50,311			-311	
2000 MCGRAW HILL COS INC	1982-04	PURCHASE	2013-02		91,351	6,444			84,907	

**TY 2013 Investments Corporate  
Bonds Schedule**

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

<b>Name of Bond</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
21 COMCAST CABLE COMM 8.375% DUE2013		

## TY 2013 Investments Corporate Stock Schedule

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

Name of Stock	End of Year Book Value	End of Year Fair Market Value
400 SH COLGATE PALMOLIVE CO.	22,916	52,168
4000 SH EQUITABLE RESOURCES, INC.	43,408	269,340
4000 SH EXXON CORP	6,357	333,960
4000 SH MCGRAW HILL COS., INC.		
2000 MERCK & CO., INC.	5,082	100,100
800 UNION PACIFIC CORP	2,962	168,000

**TY 2013 Investments Government  
Obligations Schedule**

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

**US Government Securities - End of  
Year Book Value:** 149,639

**US Government Securities - End of  
Year Fair Market Value:** 153,058

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

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

# TY 2013 Other Expenses Schedule

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
BANK FEES	24			
OFFICE EXPENSE	114			

## TY 2013 Other Professional Fees Schedule

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MANAGEMENT FEES	7,966			

# TY 2013 Taxes Schedule

**Name:** OPPENHEIM FOUNDATION

**EIN:** 23-6296919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FED EXCISE TAXES - 990 PF	390			