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Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2013

Open to Public Inspection

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

Name of foundation YASHAR FOUNDATION INC		A Employer identification number 26-0770603
% MICHAEL KAPLAN		B Telephone number (see instructions) (212) 564-3454
Number and street (or P O box number if mail is not delivered to street address) 3266 BEDFORD AVE Suite	Room/suite	
City or town, state or province, country, and ZIP or foreign postal code BROOKLYN, NY 11210		C If exemption application is pending, check here <input type="checkbox"/>
G 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		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 2,510,999	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	0			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	5,550	5,550		
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	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) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	5,550	5,550			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	12,433	0	0	12,433
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	1,352			1,352
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	13,785	0	0	13,785
	25 Contributions, gifts, grants paid	906,442			906,442
26 Total expenses and disbursements. Add lines 24 and 25	920,227	0	0	920,227	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-914,677				
b Net investment income (if negative, enter -0-)		5,550			
c Adjusted net income (if negative, enter -0-)					

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

Part II Balance Sheets		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash—non-interest-bearing	3,249,129	2,365,699	2,365,699
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	50,000	50,000	50,000
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	126,547	95,300	95,300	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	3,425,676	2,510,999	2,510,999	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
23	Total liabilities (add lines 17 through 22)	0	0		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted	3,425,676	2,510,999	
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/>				
	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 (see page 17 of the instructions)	3,425,676	2,510,999		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	3,425,676	2,510,999		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,425,676
2	Enter amount from Part I, line 27a	2	-914,677
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	2,510,999
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,510,999

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			

(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			

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

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	1,207,255	2,489,278	0.484982
2011	360,902	1,055,603	0.341892
2010	207,230	435,487	0.475858
2009	157,479	246,379	0.639174
2008	227,036	125,529	1.808634

2	Total of line 1, column (d).	2	3.75054
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.750108
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	2,939,202
5	Multiply line 4 by line 3.	5	2,204,719
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	56
7	Add lines 5 and 6.	7	2,204,775
8	Enter qualifying distributions from Part XII, line 4.	8	920,227

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)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	111
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	
3	Add lines 1 and 2.	3	111
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	111
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	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	0
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	111
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

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? <input type="checkbox"/>	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>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.</i>	1b	No
c Did the foundation file Form 1120-POL for this year?	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2	No
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? <i>If "Yes," attach a conformed copy of the changes</i> <input type="checkbox"/>	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i> <input type="checkbox"/>	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NY _____		
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? <i>If "No," attach explanation .</i>	8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9	No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10	No

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions). 11 No
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions) 12 No
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13 Yes
Website address
14 The books are in care of MICHAEL KAPLAN Telephone no
Located at 3266 BEDFORD AVE BROOKLYN NY ZIP+4 11210
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 -Check here 15
and enter the amount of tax-exempt interest received or accrued during the year
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)? 1b
Organizations relying on a current notice regarding disaster assistance check here.
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013? 1c No
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? 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)

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p>6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes" to 6b, file Form 8870.</p> <p>7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	5b		
	6b		No
	7b		

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MICHAEL KAPLAN 3266 BEDFORD AVE BROOKLYN, NY 11210	EXECUTIVE DIRECTOR 10 0	0	0	0
GIZELLE KAPLAN 3266 BEDFORD AVE BROOKLYN, NY 11210	DIRECTOR 1 0	0	0	0
YITZCAK KAPLAN 3266 BEDFORD AVE BROOKLYN, NY 11210	DIRECTOR 1 0	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

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

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
1	
2	
3	
4	

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

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

Total. Add lines 1 through 3.

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	0
b	Average of monthly cash balances.	1b	2,807,414
c	Fair market value of all other assets (see instructions).	1c	176,547
d	Total (add lines 1a, b, and c).	1d	2,983,961
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	2,983,961
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	44,759
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,939,202
6	Minimum investment return. Enter 5% of line 5.	6	146,960

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	146,960
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	111
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	111
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	146,849
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	146,849
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	146,849

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	920,227
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	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	920,227
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	920,227

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				146,849
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 2011, 2010, 2009				
3 Excess distributions carryover, if any, to 2013				
a From 2008.	220,760			
b From 2009.	145,160			
c From 2010.	185,456			
d From 2011.	308,234			
e From 2012.	1,207,255			
f Total of lines 3a through e.	2,066,865			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>920,227</u>				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2013 distributable amount.				146,849
e Remaining amount distributed out of corpus	773,378			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,840,243			
b Prior years' undistributed income Subtract line 4b from line 2b.				
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.				
d Subtract line 6c from line 6b Taxable amount—see instructions.				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions.				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions).	220,760			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a.	2,619,483			
10 Analysis of line 9				
a Excess from 2009.	145,160			
b Excess from 2010.	185,456			
c Excess from 2011.	308,234			
d Excess from 2012.	1,207,255			
e Excess from 2013.	773,378			

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

Part XV Supplementary Information (Complete this part only if the 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

MICHAEL KAPLAN
3266 BEDFORD AVE
BRROKLYN, NY 11210
(212) 564-3454

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

NO PRESCRIBED FORM OF APPLICATION

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

NONE

Part XV **Supplementary Information** (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> SEE SCHEDULE #1 ATTACHED 3266 BEDFORD AVE BROOKLYN, NY 11210			TO FURTHER ITS 501(C)(3) STATUS	906,442
Total				906,442
b <i>Approved for future payment</i>				
Total				

TY 2013 Accounting Fees Schedule

Name: YASHAR FOUNDATION INC

EIN: 26-0770603

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	12,433			12,433

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

TY 2013 Depreciation Schedule

Name: YASHAR FOUNDATION INC

EIN: 26-0770603

TY 2013 Investments - Land Schedule

Name: YASHAR FOUNDATION INC

EIN: 26-0770603

TY 2013 Investments - Other Schedule

Name: YASHAR FOUNDATION INC

EIN: 26-0770603

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
INVESTMENT IN SPRYOLOGIC	AT COST	50,000	50,000

TY 2013 Land, Etc. Schedule

Name: YASHAR FOUNDATION INC

EIN: 26-0770603

TY 2013 Other Assets Schedule

Name: YASHAR FOUNDATION INC

EIN: 26-0770603

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
LOANS	126,547	95,300	95,300

TY 2013 Taxes Schedule

Name: YASHAR FOUNDATION INC

EIN: 26-0770603

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAXES	1,352			1,352

YASHAR FOUNDATION INC.
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Date	Name		Amount
01/02/2013	Yad Yosef	Public Charity	1,000
01/03/2013	Mikdash Melech	Public Charity	3,300
01/03/2013	Yeshiva Nahar Shalom	Public Charity	7,000
01/03/2013	Food for Individuals in Need	Public Charity Equivalent	1,800
01/04/2013	Kolel Cheses Hashem	Public Charity	1,280
01/08/2013	Bet Yaakov of the Jersey Shore	Public Charity	7,200
01/08/2013	Ohel Simcha Superfund	Public Charity	3,000
01/22/2013	YDE	Public Charity	1,050
01/22/2013	Shaare Torah	Public Charity	1,800
01/22/2013	Congregation Keter Torah	Public Charity	1,800
01/29/2013	Kollel Chafetz Hashem	Public Charity	940
02/04/2013	Mesivta Shaarei Arazim	Public Charity	100
02/04/2013	Congregation Ahavat Tzedaka V chesed	Public Charity	1,800
02/05/2013	agudist Benevolent Society, Inc	Public Charity	100
02/07/2013	yeshivat Or Hatorah	Public Charity	2,600
02/07/2013	Food for Individuals in Need	Public Charity Equivalent	6,500
02/11/2013	Shaare Torah	Public Charity	44,000
02/11/2013	Ateret Torah	Public Charity	20,000
02/12/2013	Rachels place	Public Charity	500
02/12/2013	Kollel Chafetz Hashem	Public Charity	2,259
02/13/2013	Chabad of Northwest Arknasas	Public Charity	600
02/14/2013	YAHAD	Public Charity	1,800
02/22/2013	Ateret Torah	Public Charity	500
02/22/2013	shatnaz laboratory	Public Charity	50
03/04/2013	Mikdash Melech	Public Charity	2,600
03/05/2013	Mikdash Melech	Public Charity	1,800
03/08/2013	Yeshivat Nachalat David	Public Charity	25,000
03/11/2013	Yeshivat Nachalat David	Public Charity	25,000
03/12/2013	Rochel Leah Chesed Fund	Public Charity	501
03/12/2013	Yeshivat Nachalat David	Public Charity	26,800
03/13/2013	congregation ohel simcha	Public Charity	700
03/15/2013	Chabad of Northwest Arknasas	Public Charity	2,000
03/15/2013	Yad Yosef Congregation	Public Charity	1,000
03/15/2013	Ohr Meir Bracha	Public Charity	1,800
03/15/2013	Food for Individuals in Need	Public Charity Equivalent	9,000
03/18/2013	Mikdash Melech jerusalem	Public Charity	2,600
03/18/2013	Yad Yosef Congregation	Public Charity	7,200
03/18/2013	Mikdash Melech	Public Charity	5,000
03/19/2013	NCFJE	Public Charity	5,000
03/22/2013	Magen Avraham Fund	Public Charity	101
03/22/2013	Lev Aryeh Inc	Public Charity	15,500

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Date	Name		Amount
04/03/2013	midrash shmuel	Public Charity	101
04/04/2013	Mikdash Melech	Public Charity	2,600
04/04/2013	Mikdash Melech	Public Charity	1,800
04/05/2013	Chacham Avitbul	Public Charity	2,600
04/05/2013	Mul Hayam	Public Charity	94
04/05/2013	Congregation Torah U'tefilah	Public Charity	145
04/11/2013	Yeshivat Nachalat David	Public Charity	25,000
04/11/2013	Police Reserve Association of NYC INC	Public Charity	600
04/12/2013	Yeshiva Machzikei Hadas	Public Charity	3,500
04/15/2013	Kollel Chafetz Hashem	Public Charity	5,000
04/15/2013	American Friends of Kupat Hair	Public Charity	210
04/19/2013	yeshivat Sha'ar Hatorah Elad	Public Charity	101
04/23/2013	congregation ohel simcha	Public Charity	18
05/01/2013	Shaare Tefilah Kolel	Public Charity	1,400
05/03/2013	Yad Yosef Congregation	Public Charity	16,000
05/03/2013	Food for Individuals in Need	Public Charity Equivalent	6,000
05/07/2013	Mikdash Melech	Public Charity	5,000
05/07/2013	AFO chasdei Lev	Public Charity	650
05/13/2013	tzedoko vchesed	Public Charity	500
05/14/2013	Nahar Shalom	Public Charity	350
05/21/2013	Yeshivat Magen Avraham	Public Charity	2,800
05/24/2013	Ramot Torah Schools	Public Charity	500
05/24/2013	SIMCHAS TZION	Public Charity	500
05/29/2013	Kollel Chafetz Hashem	Public Charity	9,000
05/31/2013	Agudat Ahava V'ahava	Public Charity	1,000
06/03/2013	Ohel Simcha	Public Charity	13,000
06/03/2013	Bet Yaakov of the Jersey Shore	Public Charity	3,600
06/03/2013	Kollel of the Jersey Shore	Public Charity	1,500
06/10/2013	Agudat Ahava V'ahava	Public Charity	101
06/12/2013	yeshivat Shaare Torah	Public Charity	1,000
06/12/2013	Yonasan Turner	Public Charity	250
06/12/2013	Congregation Torah U'tefilah	Public Charity	200
06/12/2013	khal Zichron Aryeh	Public Charity	752
06/12/2013	Hand in Hand Family Services	Public Charity	200
06/12/2013	Kollel Chafetz Hashem	Public Charity	2,400
06/14/2013	Yeshivat Or Hachaim of Lakewood	Public Charity	501
06/14/2013	Yeshivat Yagdil Torah	Public Charity	1,000
06/14/2013	Yisrael Mordechai	Public Charity	1,000
06/19/2013	Congregation Bnei Yaakov	Public Charity	1,000
06/24/2013	Special Olympics	Public Charity	500
06/25/2013	Mikdash Melech	Public Charity	5,250
06/26/2013	Yeshivat Ateret Torah	Public Charity	10,000

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Date	Name		Amount
06/28/2013	Yeshiva of Staten Island	Public Charity	450
07/01/2013	yeshivat Shaare Torah	Public Charity	11,850
07/01/2013	Rabbi Jacob S Kassir Hessed Fund	Public Charity	501
07/01/2013	Mikdash Melech	Public Charity	3,000
07/02/2013	American friends of Mosdos Meir	Public Charity	80,000
07/02/2013	Bnei Binyamin	Public Charity	1,800
07/02/2013	BMHT	Public Charity	1,800
07/02/2013	Ohel Simcha	Public Charity	354
07/03/2013	Tzedaka Ahava Vchesed	Public Charity	18,000
07/03/2013	Yad Yosef	Public Charity	1,000
07/03/2013	Chai Lifeline	Public Charity	252
07/03/2013	ohr Hatorah	Public Charity	10,000
07/08/2013	Yeshiva Lev Aharon	Public Charity	501
07/09/2013	Bet Abraham	Public Charity	500
07/16/2013	Yeshivat Tiferet Zvi	Public Charity	101
07/16/2013	Yad Yosef	Public Charity	1,500
07/16/2013	Bonei Olam	Public Charity	100
07/17/2013	Sephardic Torah Center	Public Charity	54,000
07/19/2013	Cong Shaarei rachamim	Public Charity	1,800
07/19/2013	Ohr Hachaim Lakewood	Public Charity	750
07/24/2013	Food for Individuals in Need	Public Charity Equivalent	5,000
07/30/2013	Yeshivas Mir	Public Charity	7,200
08/01/2013	Kupat Hair	Public Charity	502
08/02/2013	Torat Hanachal	Public Charity	5,000
08/05/2013	Shelly cohen bridal fund	Public Charity	752
08/08/2013	Yeshiva Zichron Mayir	Public Charity	500
08/12/2013	Anshei Sphard-Beth El Emth Cong (ASBEE)	Public Charity	125
08/13/2013	Bet Yaakov of the Jersey Shore	Public Charity	54,000
08/13/2013	Ohel Simha Superfund	Public Charity	720
08/13/2013	Chabad of Northwest Arkansas	Public Charity	2,036
08/19/2013	Yad Yosef Congregation	Public Charity	9,000
08/20/2013	Mishkan Shaul	Public Charity	52
08/21/2013	Yeshivat Keter Torah	Public Charity	100
08/21/2013	Lakewood Cheder	Public Charity	1,800
08/21/2013	Yeshiva Darche Eres	Public Charity	22,600
08/22/2013	Agudath Israel	Public Charity	35
09/02/2013	Congregation Torah U'tefilah	Public Charity	200
09/02/2013	Bet Medrash Torat Chaim	Public Charity	100
09/02/2013	Sephardic Press	Public Charity	36
09/02/2013	Ilan High School	Public Charity	501
09/02/2013	Congregation Keter Torah	Public Charity	2,520
09/02/2013	Ilan High School	Public Charity	15,000

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Date	Name	Amount
09/02/2013	Ohr Meir Bracha	Public Charity 1,800
09/02/2013	Yeshivat Keter Torah	Public Charity 5,000
09/02/2013	Food for Individuals in Need	Public Charity Equivalent 6,000
09/04/2013	Ohel Simcha	Public Charity 700
09/06/2013	Bnei Yitschak	Public Charity 2,000
09/06/2013	Mikdash Melech	Public Charity 3,600
09/06/2013	Mikdash Melech	Public Charity 3,600
09/06/2013	Mikdash Melech	Public Charity 2,600
09/06/2013	American friends of Mosdos Meir	Public Charity 3,600
09/11/2013	yeshivat Or Hatorah	Public Charity 11,600
09/11/2013	Torah Tefilla	Public Charity 1,800
10/01/2013	Ohel Simcha	Public Charity 20,054
10/01/2013	Jersey Shore Hazala	Public Charity 1,800
10/01/2013	AIRF	Public Charity 1,800
10/03/2013	Mikdash Melech	Public Charity 3,600
10/03/2013	Talmud Torah Skver	Public Charity 1,800
10/03/2013	Yad Yosef Congregation	Public Charity 1,800
10/08/2013	Mikdash Melech	Public Charity 10,000
10/08/2013	Kollel Maara Hamachpela	Public Charity 3,600
10/08/2013	Beth Jacob Teachers Seminary & Highschool	Public Charity 36
10/08/2013	Kollel Chafetz Hashem	Public Charity 5,160
10/10/2013	Kollel Maara Hamachpela	Public Charity 1,500
10/16/2013	Mikdash Melech	Public Charity 21,600
10/17/2013	Rabbi David Safdie	Public Charity 1,935
10/18/2013	Young Israel of New Rochelle	Public Charity 2,600
10/24/2013	Kollel Chafetz Hashem	Public Charity 1,950
10/28/2013	Ateret Torah	Public Charity 30,000
10/28/2013	Food for Individuals in Need	Public Charity Equivalent 7,200
10/29/2013	Kol Torah	Public Charity 501
11/04/2013	Kesser Yesomim	Public Charity 500
11/05/2013	Mikdash Melech	Public Charity 1,800
11/05/2013	Yad yosef Kollel	Public Charity 1,800
11/05/2013	Friends of Aderes Hatorah	Public Charity 641
11/05/2013	Sephardic Link	Public Charity 250
11/05/2013	Lev Aryeh Inc	Public Charity 15,000
11/06/2013	National Police Defense Foundation	Public Charity 160
11/06/2013	National Police Defense Foundation	Public Charity 45
11/07/2013	Congregation Torah U'tefilah	Public Charity 3,150
11/07/2013	Kolel Chesed Hashem	Public Charity 2,600
11/08/2013	Sasregen Synagogue	Public Charity 100
11/15/2013	Bais Yashaya	Public Charity 1,000
11/18/2013	yated ne'eman	Public Charity 28

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Date	Name		Amount
11/19/2013	Ohr meir brucha	Public Charity	1,000
11/25/2013	Kollel Chafetz Hashem	Public Charity	3,250
12/02/2013	yated ne'eman	Public Charity	55
12/03/2013	Ashdod Mercaz Chinuch Project	Public Charity	249
12/03/2013	Bet Yaakov of the Jersey Shore	Public Charity	100
12/03/2013	Bet Yaakov of the Jersey Shore	Public Charity	180
12/04/2013	Mikdash Melech	Public Charity	1,000
12/09/2013	Mikdash Melech	Public Charity	5,000
12/09/2013	New York state of chiefs Association	Public Charity	1,500
12/09/2013	Cong Ahava V Ahava	Public Charity	1,000
12/09/2013	yated ne'eman	Public Charity	55
12/10/2013	cong bais elimelech	Public Charity	1,000
12/13/2013	Park avenue synagogue	Public Charity	1,000
12/17/2013	Congregation Bnei Binyomin	Public Charity	500
12/20/2013	hechal ezra	Public Charity	2,500
12/24/2013	Khal Veretzky	Public Charity	2,600
12/30/2013	Amer Friends of Rabbi College Kol Torah	Public Charity	101
12/30/2013	Congregation SK	Public Charity	5,000
12/30/2013	Police Reserve Association of NYC INC	Public Charity	300
12/30/2013	Congregation Torah U'tefilah	Public Charity	200
12/30/2013	Food for Individuals in Need	Public Charity Equivalent	7,200
			906,442