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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. 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*.**

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
THE LEONARD AND IRWIN KAMP FOUNDATION

A Employer identification number
45-6440136

Number and street (or P O box number if mail is not delivered to street address) 304 EASTERLY TERRACE | Room/suite

B Telephone number (see instructions)
(315) 474-7058

City or town, state or province, country, and ZIP or foreign postal code
SYRACUSE, NY 13214

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 ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 3,549,706

J Accounting method ☑ Cash ☐ Accrual ☐ 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 ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

Section	Line	Description	(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)	190,000			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	75,059	75,059		
	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	75,146			
	b	Gross sales price for all assets on line 6a 470,619				
	7	Capital gain net income (from Part IV, line 2)		75,146		
	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	340,205	150,205		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	35,000	23,334		11,666
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	6,435	4,290		2,145
	b	Accounting fees (attach schedule)	2,548	1,699		849
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	4,899	4,899		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	21,959	21,959		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	70,841	56,181		14,660
	25	Contributions, gifts, grants paid	35,000			35,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	105,841	56,181		49,660
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	234,364			
	b	**Net investment income** (if negative, enter -0-)		94,024		
	c	**Adjusted net income** (if negative, enter -0-)				

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

			Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	44,063		
	2	Savings and temporary cash investments	60,043	130,439	130,439
	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)	163,899	268,497	263,252
	b	Investments—corporate stock (attach schedule)	480,733	484,201	650,492
	c	Investments—corporate bonds (attach schedule)	550,893	489,287	469,682
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,698,145	1,844,716	2,020,841
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)		15,000	15,000
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	2,997,776	3,232,140	3,549,706
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	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☑ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	2,997,776	3,232,140	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	2,997,776	3,232,140	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	2,997,776	3,232,140	

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	2,997,776
2	Enter amount from Part I, line 27a	2	234,364
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	3,232,140
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	3,232,140

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

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

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	75,146
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	9,283

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		1,884,600	
2011	106,367	62,926	1 69035
2010			
2009			
2008			

2	**Total** of line 1, column (d).	2	1 69035
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 84518
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	3,256,263
5	Multiply line 4 by line 3.	5	2,752,115
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	940
7	Add lines 5 and 6.	7	2,753,055
8	Enter qualifying distributions from Part XII, line 4.	8	49,660

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 ▶ ☐ 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 ▶ ☐ and enter 1% of Part I, line 27b			1	1,880
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	1,880
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	1,880
6	Credits/Payments				
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,063		
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	1,063
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached			8	13
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	830
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			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?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
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.*	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? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	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? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶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? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities *(continued)*

		Line	Yes	No
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 ▶RICHARD COHEN Telephone no ▶(315) 474-7058

Located at ▶304 EASTERLY TER SYRACUSE NY ZIP+4 ▶13214

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 |

		Line	Yes	No
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		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

		Line	Yes	No
	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		No
	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		No
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		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	5b		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?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		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
RICHARD COHEN 304 EASTERLY TER SYRACUSE, NY 13214	Trustee 5 00	25,000		
STEPHEN COHEN 6710 HARMONY DR FAYETTEVILLE, NY 13066	Trustee 0 00	10,000		

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
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	3,188,578
b	Average of monthly cash balances	1b	117,273
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	3,305,851
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	
3	Subtract line 2 from line 1d	3	3,305,851
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	49,588
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,256,263
6	**Minimum investment return.** Enter 5% of line 5	6	162,813

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	162,813
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a: 1,880		
b	Income tax for 2013 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	1,880
3	Distributable amount before adjustments Subtract line 2c from line 1	3	160,933
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	160,933
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	160,933

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	49,660
b	Program-related investments—total from Part IX-B	1b	
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	49,660
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	49,660

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					160,933
2 Undistributed income, if any, as of the end of 2013					
a Enter amount for 2012 only.					
b Total for prior years 20___ , 20___ , 20___					
3 Excess distributions carryover, if any, to 2013					
a From 2008.					
b From 2009.					
c From 2010.					
d From 2011.	11,984				
e From 2012.					
f **Total** of lines 3a through e.		11,984			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 49,660					
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).		0			
d Applied to 2013 distributable amount.					49,660
e Remaining amount distributed out of corpus					
5 Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		11,984			11,984
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5					
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					99,289
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) . . .					
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a					
10 Analysis of line 9					
a Excess from 2009. . . .					
b Excess from 2010. . . .					
c Excess from 2011. . . .					
d Excess from 2012. . . .					
e Excess from 2013. . . .					

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

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))

RICHARD COHEN

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

RICHARD COHEN
304 EASTERLY TERRACE
SYRACUSE, NY 13214
(315) 474-7058

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

N/A

c Any submission deadlines

N/A

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

N/A

Part XV Supplementary Information (continued)

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

Recipient 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*				
Syracuse Jewish Cemeteries Assoc 337 Summerhaven Dr N East Syracuse, NY 13057	None	VAR	GENERAL	10,000
Syracuse Hebrew Day School 5655 Thompson Rd Syracuse, NY 13214	None	VAR	GENERAL	25,000
Total . . . . ▶ **3a**				35,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments					75,059
4 Dividends and interest from securities. . . .					
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory					75,146
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .					150,205

13 **Total.** Add line 12, columns (b), (d), and (e). 13 150,205

(See worksheet in line 13 instructions to verify calculations)

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

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
348	PROVIDES ADDITIONAL CASH FOR CHARITABLE PURPOSES

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)		No
(2) Other assets	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3) Rental of facilities, equipment, or other assets	1b(3)		No
(4) Reimbursement arrangements	1b(4)		No
(5) Loans or loan guarantees	1b(5)		No
(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

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

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

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 or fiduciary) is based on all information of which preparer has any knowledge

******	2014-05-13	******
Signature of officer or trustee	Date	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	Preparer's Signature	Date	Check if self-employed ☐	PTIN
Sheldon Kruth				P00129761

Firm's name	DArcangelo & Co LLP	Firm's EIN
Firm's address	329 North Salina St Suite 400 Syracuse, NY 132031770	Phone no (315) 475-7213

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	**(b)** How acquired P—Purchase D—Donation	**(c)** Date acquired (mo , day, yr)	**(d)** Date sold (mo , day, yr)
150 Bank of America Corp	P	2012-01-12	2013-01-09
50 Bank of America Corp	P	2012-01-18	2013-01-09
25000 Fed Farm Credit 1 93%	P	2012-03-08	2013-03-14
40 Amgen	P	2012-04-02	2013-04-29
50 Toyota Motor	P	2012-01-18	2013-05-24
75 Toyota Motor	P	2011-12-30	2013-05-24
25 Monsanto Co	P	2011-12-30	2013-06-05
50 Monsanto Co	P	2012-01-18	2013-06-05
25000 Wal Mart Stores 1 5%	P	2011-12-30	2013-07-18
30000 Oracle Corp 5%	P	2012-08-08	2013-07-18
300000 Ishares Barclays Credit ETF	P	2011-12-30	2013-07-19
25000 Fed Home Loan Bank 2 85%	P	2011-12-30	2013-07-26
50000 Fed Home Loan Bank 3 69%	P	2011-12-30	2013-08-02
100 Ishares MSCI EAFE	P	2011-12-30	2013-09-03
50 Ishares MSCI EAFE	P	2012-01-18	2013-09-03
350 Cisco Systems	P	2011-12-30	2013-09-23
50 Cisco Systems	P	2012-01-18	2013-09-23
125 Coach Inc	P	2013-03-07	2013-10-22
125 Teva Pharmaceutical	P	2011-12-30	2013-10-30
125 Teva Pharmaceutical	P	2012-01-18	2013-10-30
4061 American Century Diversified bond	P	2013-01-01	2013-01-01
291 American Century Growth	P	2012-10-26	2013-09-17
428 Artisan Partners Small Cap	P	2012-10-26	2013-09-17
250 Dodge & Cox Intl	P	2012-10-26	2013-09-17
545 Eaton Vance Large Cap Value	P	2012-10-26	2013-09-17
13 First Eagle Funds	P	2012-10-26	2013-09-17
3523 Goldman Sachs Finl SQuare Treas	P	2012-10-26	2013-01-11
3688 Goldman Sachs Finl Square Treas	P	2012-10-26	2013-04-12
3664 Goldman Sachs Finl Square Treas	P	2012-10-26	2013-07-12
3830 Goldman Sachs Finl Square Treas	P	2013-01-01	2013-10-11

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
24 Harbor Fd	P	2012-10-26	2013-09-17
2401 JP Morgan Core bond	P	2012-10-26	2013-09-17
51 JP Morgan Core bond	P	2013-10-26	2013-09-17
166 Munder Ser Tr Midcap Core	P	2012-10-26	2013-09-17
342 Pioneer Ser Tr Sm Cap Gr	P	2012-10-26	2013-09-17
242 Royce Funds Value	P	2012-10-26	2013-09-17
189 Washington Mutual Mid Cap Val	P	2012-10-26	2013-09-17
Capital Gain Distributions	P	2000-01-01	2013-12-31

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,788		1,103	685
596		340	256
25,000		25,000	
4,266		2,727	1,539
6,001		3,393	2,608
9,002		4,960	4,042
2,491		1,752	739
4,982		4,049	933
25,513		25,393	120
34,430		36,213	-1,783
32,480		32,200	280
25,000		25,568	-568
50,000		52,183	-2,183
6,021		4,953	1,068
3,010		2,552	458
8,473		6,328	2,145
1,210		977	233
6,266		6,110	156
4,784		5,045	-261
4,784		5,675	-891
43,004		45,738	-2,734
9,410		8,098	1,312
7,678		6,300	1,378
10,182		8,255	1,927
12,658		10,620	2,038
305		286	19
3,523		3,523	
3,688		3,688	
3,664		3,664	
3,830		3,830	

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

(e) Gross sales price	**(f)** Depreciation allowed (or allowable)	**(g)** Cost or other basis plus expense of sale	**(h)** Gain or (loss) (e) plus (f) minus (g)
1,244		989	255
27,706		29,074	-1,368
585		614	-29
6,750		5,266	1,484
13,446		10,167	3,279
4,110		3,231	879
7,138		5,609	1,529
55,601			55,601

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
			685
			256
			1,539
			2,608
			4,042
			739
			933
			120
			-1,783
			280
			-568
			-2,183
			1,068
			458
			2,145
			233
			156
			-261
			-891
			-2,734
			1,312
			1,378
			1,927
			2,038
			19

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
			255
			-1,368
			-29
			1,484
			3,279
			879
			1,529
			55,601

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

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

OMB No 1545-0047

2013

Name of the organization
THE LEONARD AND IRWIN KAMP FOUNDATION

Employer identification number
45-6440136

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 for the prevention of cruelty to children or animals Complete Parts I, II, and III

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

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

Name of organization
THE LEONARD AND IRWIN KAMP FOUNDATION

Employer identification number
45-6440136

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	IRWIN M KAMP REVOCABLE TRUST 304 EASTERLY TER SYRACUSE, NY 13214	$ 95,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	LEONARD KAMP REVOCABLE TRUST 304 EASTERLY TER SYRACUSE, NY 13214	$ 95,000	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)

Name of organization	**Employer identification number**
THE LEONARD AND IRWIN KAMP FOUNDATION	45-6440136

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Name of organization
THE LEONARD AND IRWIN KAMP FOUNDATION

Employer identification number
45-6440136

Part III ***Exclusively*** **religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than $1,000 for the year.** Complete columns **(a)** through **(e) and** the following line entry
For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **$1,000 or less** for the year (Enter this information once See instructions) ▶ $
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

TY 2013 Accounting Fees Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Darcangelo & Co	2,548	1,699	0	849

TY 2013 General Explanation Attachment

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Identifier	Return Reference	Explanation
	Part II Line 10B	

Identifier	Return Reference	Explanation
	Part II Line 10c	

TY 2013 Investments Corporate Bonds Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Name of Bond	End of Year Book Value	End of Year Fair Market Value
Corporate Bonds see attached	489,287	469,682

TY 2013 Investments Corporate Stock Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCK SEE SCHEDULE	484,201	650,492

TY 2013 Investments Government Obligations Schedule

Name:	THE LEONARD AND IRWIN KAMP FOUNDATION
EIN:	45-6440136
Software ID:	13000170
Software Version:	2013v3.1
US Government Securities - End of Year Book Value:	268,497
US Government Securities - End of Year Fair Market Value:	263,252
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

TY 2013 Investments - Other Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
American Century Growth Fund	AT COST	129,037	150,906
Artison Small Cap	AT COST	59,724	75,147
Dodge & Cox Intl Stk	AT COST	74,313	95,159
Eaton Vance Ser II income	AT COST	35,529	36,226
Eaton Vance Large Cap Value	AT COST	155,917	188,062
First Eagle Funds	AT COST	71,731	74,245
Goldan Sach Tr Fin Sq Treas	AT COST	18,083	18,083
Harbor Fund Cap Apprec	AT COST	140,017	188,902
Harris Assoc Oakmark Equity INcome	AT COST	188,232	205,347
Janus Invt flexible Bd	AT COST	75,227	71,369
JP Morgan Core Bond	AT COST	132,283	125,822
Munder Ser Tr Mid Cap Core Growth	AT COST	42,539	56,615
Nuveen Real Estate Secs	AT COST	40,909	38,734
Virtus Emerging Markets	AT COST	37,927	36,809
Pimco Pac Invt Mgt Total return	AT COST	115,033	107,987
Pimco Pace Ser Commodity Real Return	AT COST	84,380	71,786
Pioneer Ser Oak Ridge Small Cap	AT COST	57,579	75,380
Dreyfus Emerging Markets	AT COST	92,222	91,906
Royce Value Plus	AT COST	30,737	38,179
Wash Mutual CRM Mid Cap	AT COST	50,086	57,285
I Shares Barclays Bpmd ETF	AT COST	104,406	105,460
Templeton Global	AT COST	43,884	45,706
Vangard S/T Investment Grade	AT COST	11,341	11,164
Goldan Sach Tr Strategic Incom	AT COST	53,580	54,562

TY 2013 Legal Fees Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Scolaro/ Cohen Compangni	6,435	4,290	0	2,145

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491133009394

TY 2013 Other Assets Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PREPAID EXPENSE		15,000	15,000

TY 2013 Other Expenses Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	21,901	21,901		
office expense	58	58		

TY 2013 Taxes Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
foreign taxes	776	776		
Taxes 990 PF	4,123	4,123		

TY 2013 IRS Payment

Name:	THE LEONARD AND IRWIN KAMP FOUNDATION
EIN:	45-6440136
Software ID:	13000170
Software Version:	2013v3.1
Routing Transit Number:	
Bank Account Number:	
Type of Account:	Checking
Payment Amount in Dollars and Cents:	830
Requested Payment Date:	2014-05-15
Taxpayer's Daytime Phone Number:	(315) 474-7058

PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

December 31, 2013

COMMON STOCK

ALL INDEX FUNDS							
250 00	VANGUARD FTSE DEVELOPED MARKETS ETF	37 71	9,426 80	41 68	10,420.00	0 6	3 3
250 00	VANGUARD FTSE EMERGING MARKET ETF	39 43	9,857.50	41 14	10,285 00	0 6	2 4
			19,284.30		**20,705.00**	**1.3**	**2.8**
BASIC MATERIALS							
400 00	BARRICK GOLD CORP	40 00	15,999 57	17.63	7,052 00	0 4	1 1
400 00	ISHARES GOLD TRUST	13.90	5,559 85	11 68	4,672 00	0 3	0.0
200 00	NUCOR CORP	41 10	8,219.00	53 38	10,676 00	0 7	2.8
			29,778.42		**22,400.00**	**1.4**	**1.7**
CONSUMER, CYCLICAL							
250 00	LOWES COS INC	25 86	6,463.90	49.55	12,387 50	0.8	1.3
200 00	MACY'S INC	44 58	8,915 16	53.40	10,680.00	0 7	1 5
			15,379.06		**23,067.50**	**1.4**	**1.4**
HEALTHCARE							
200 00	ABBOTT LABORATORIES	26 62	5,323 03	38 33	7,666 00	0 5	1 5
200 00	ABBVIE INC	28 86	5,772 37	52 81	10,562 00	0 7	3.0
85 00	AMGEN INC	64.68	5,497 55	114 08	9,696.80	0 6	1.6

PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

December 31, 2013

Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
200 00	CAREFUSION CORP	23 12	4,624 55	39 82	7,964 00	0 5	0 0
150 00	JOHNSON & JOHNSON	65 28	9,792 00	91 59	13,738 50	0 9	2 7
500 00	PFIZER INC	21.75	10,872 80	30 63	15,315 00	0 9	3 1
175.00	ZIMMER HOLDINGS INC	54 64	9,561 50	93 19	16,308 25	1 0	0 8
			51,443.80		**81,250.55**	**5.0**	**1.9**
CONSUMER, NONCYCLICAL							
400 00	ALTRIA GROUP INC COM	28 96	11,584 00	38 39	15,356 00	1 0	4 6
150 00	PEPSICO	64 85	9,727 50	82 94	12,441 00	0 8	2 6
250 00	PROCTER & GAMBLE CO	65.58	16,394 80	81 41	20,352 50	1 3	2 8
175 00	WAL-MART	60 33	10,557 25	78 69	13,770 75	0 9	2 0
			48,263.55		**61,920.25**	**3.8**	**3.0**
ENERGY							
100.00	APACHE CORP	77 13	7,712 82	85 94	8,594.00	0 5	0 8
100 00	CHEVRON CORP	106.49	10,649 35	124 91	12,491 00	0 8	2 9
150 00	CONOCOPHILLIPS	54.51	8,175 88	70 65	10,597 50	0 7	3 7
250 00	EXXON MOBIL CORPORATION	85.47	21,367 45	101 20	25,300 00	1 6	2 3
250 00	PEABODY ENERGY CORP	28.70	7,174 03	19 53	4,882 50	0 3	1 7
175 00	SCHLUMBERGER LTD	69.30	12,128 25	90 11	15,769 25	1 0	1 2
200.00	TRANSOCEAN LTD	40 32	8,064 25	49 42	9,884 00	0 6	0 0
			75,272.03		**87,518.25**	**5.4**	**1.9**
FINANCIAL							
150.00	ACE LTD	70 10	10,514.25	103 53	15,529 50	1 0	1 9
1,000.00	BANK OF AMERICA CORP	6.57	6,570.33	15 57	15,570.00	1 0	0 3
75 00	BERKSHIRE HATHAWAY INC-CL B	82 32	6,174 22	118 56	8,892.00	0 6	0 0

PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

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Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
100 00	GOLDMAN SACHS GROUP INC	103 78	10,378 10	177 26	17,726 00	1 1	1 1
250.00	HSBC HLDGS PLC SPONS ADR NEW	39.11	9,777 50	55.13	13,782 50	0 9	4 5
300 00	JP MORGAN CHASE & CO.	34 62	10,386 25	58 48	17,544 00	1.1	2 1
125 00	PNC FINANCIAL SERVICES GROUP	59.23	7,403 64	77 58	9,697 50	0.6	2 1
250 00	STATE STREET CORP	40 50	10,124.00	73.39	18,347 50	1.1	1 3
300.00	WELLS FARGO & CO	28.90	8,670 00	45.40	13,620 00	0 8	1 9
			79,998.28		**130,709.00**	**8.1**	**1.7**
INDUSTRIAL							
600.00	GENERAL ELECTRIC	18 40	11,042 93	28 03	16,818 00	1 0	2 7
450 00	TEXTRON INC	19.87	8,942.50	36 76	16,542 00	1 0	0 2
125.00	UNITED PARCEL SERVICE -CL B	73.89	9,235 75	105 08	13,135 00	0 8	2 2
			29,221.18		**46,495.00**	**2.9**	**1.7**
TECHNOLOGY							
50.00	APPLE COMPUTER INC	443 49	22,174 70	561 02	28,051 00	1 7	1 9
100 00	CHECK POINT SOFTWARE TECH	57 93	5,793 22	64 50	6,449.90	0 4	0 0
400.00	CISCO SYSTEMS INC	19 54	7,816 00	22 43	8,972.00	0 6	2 5
1,000 00	CORNING INC	13 89	13,890 20	17 82	17,820 00	1 1	2 0
400.00	EMC CORPORATION	21 90	8,761 00	25 15	10,060 00	0 6	0 0
12 00	GOOGLE INC - CL A	587 62	7,051 42	1,120 71	13,448 52	0 8	0 0
450 00	INTEL CORPORATION	24 63	11,083 50	25 96	11,679 75	0 7	3 5
35 00	INTERNATIONAL BUSINESS MACHINES	181.07	6,337 45	187.57	6,564 95	0 4	1 8
20 00	MASTERCARD INC - CLASS A	352 38	7,047 60	835 46	16,709 20	1 0	0 1
300 00	MICROSOFT CORP	26 72	8,015.00	37 41	11,223 00	0 7	2 5

PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

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Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
125 00	PALO ALTO NETWORKS INC	47 95	5,993 63	57 47	7,183.75	0 4	0 0
			103,963.72		**138,162.07**	**8.6**	**1.4**
UTILITIES							
150 00	NEXTERA ENERGY INC	59 50	8,925 00	85 62	12,843 00	0.8	2 8
200 00	SOUTHERN COMPANY	45 29	9,057 00	41 11	8,222.00	0 5	4 8
			17,982.00		**21,065.00**	**1.3**	**3.6**
TELECOMMUNICATIONS							
350 00	VERIZON COMMUNICATIONS	38 90	13,614.55	49 14	17,199 00	1 1	4 2
			13,614.55		**17,199.00**	**1.1**	**4.2**
	COMMON STOCK Total		**484,200.89**		**650,491.62**	**40.3**	**2.0**

PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

December 31, 2013

Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
CASH AND EQUIVALENTS							
	FEDERATED GOVT OBLI FUND - IS		68,957.86		68,957.86	4 3	0 0
			68,957.86		**68,957.86**	**4.3**	**0.0**
CORPORATE BONDS							
26,000	DUPONT EI NEMOUR 5 875% Due 01-15-14	109 68	28,516.92	100 18	26,045.76	1 6	1 2
25,000	CATERPILLAR FINL CAT 6 125% Due 02-17-14	110 50	27,625 00	100 70	25,175 25	1 6	0 6
25,000	SOUTHERN CO 4.150% Due 05-15-14	106 99	26,746 75	101 33	25,333 50	1 6	0 6
10,000	DUPONT EI NEMOUR 3 250% Due 01-15-15	106 70	10,669.80	102 87	10,286 90	0 6	0 5
25,000	ANHEUSER BUSCH 4 625% Due 02-01-15	109 08	27,270 50	104 36	26,089.25	1 6	0 6
25,000	JOHN DEERE CAP 2 950% Due 03-09-15	105 45	26,363 20	102 88	25,720 50	1 6	0 5
20,000	PROGRESS ENERGY 5 625% Due 01-15-16	114 80	22,960 40	108 85	21,770.40	1 3	1.2
25,000	VERIZON COMM 5 550% Due 02-15-16	114 43	28,606.75	109.36	27,340.50	1 7	1 1
25,000	KELLOGG CO 4.450% Due 05-30-16	111.01	27,753.10	107.88	26,969 75	1 7	1 1
25,000	LOCKHEED MARTIN 2.125% Due 09-15-16	100 08	25,020.50	102 60	25,649.75	1 6	1 1
30,000	NORFOLK SOUTHERN 7 700% Due 05-15-17	127 56	38,268 00	118 70	35,608.50	2.2	1.9
25,000	MARATHON OIL COR 6 000% Due 10-01-17	116 67	29,167 50	113 33	28,332.00	1.8	2 3
25,000	CISCO SYSTEMS 4 950% Due 02-15-19	118 78	29,694 75	112.48	28,120.75	1 7	2 3
25,000	CVS CAREMARK 6 60[illegible]	125 41	31,352 50	118 34	29,584 75	1 8	2 8
45,000	CONOCOPHILLIPS 6 000% Due 01-15-20	127.46	57,357.45	117 31	52,790 40	3 3	2.9
50,000	COMCAST CORP 3 125% Due 07-15-22	103.83	51,914.00	95 43	47,715 00	3 0	3.8
	Accrued Interest				7,148 99	0 4	
			489,287.12		**469,681.95**	**29.1**	**1.8**