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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 THE KUGELMAN FOUNDATION INC		A Employer identification number 59-6177695	
% BLOOMER GERI CPAS		B Telephone number (see instructions) (850) 432-0440	
Number and street (or P O box number if mail is not delivered to street address) 375 N 9TH AVENUE Suite			
Room/suite		C If exemption application is pending, check here <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 325024905			
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) <input checked="" type="checkbox"/> \$ 5,814,308		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
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.)			

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))		(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)	1,151,614			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	30	30		
	4 Dividends and interest from securities.	280,296	280,296		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	47,510			
	b Gross sales price for all assets on line 6a 836,978				
	7 Capital gain net income (from Part IV , line 2)		47,510		
	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)	4,386	4,386	0	
	12 Total. Add lines 1 through 11	1,483,836	332,222	0	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	9,887	9,887		
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	5,500			
	19 Depreciation (attach schedule) and depletion	658	658		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	3,037	3,037		
	24 Total operating and administrative expenses. Add lines 13 through 23	19,082	13,582		0
	25 Contributions, gifts, grants paid	315,298			315,298
	26 Total expenses and disbursements. Add lines 24 and 25	334,380	13,582		315,298
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	1,149,456			
	b Net investment income (if negative, enter -0-)		318,640		
	c Adjusted net income (if negative, enter -0-)			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	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	171,322	74,037	74,037
	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)	2,058,441	<input checked="" type="checkbox"/> 1,484,311	1,470,242
	c	Investments—corporate bonds (attach schedule).	0	<input checked="" type="checkbox"/> 78,441	71,720
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	2,535,572	<input checked="" type="checkbox"/> 4,278,002	4,198,309
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	4,765,335	5,914,791	5,814,308
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 ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	4,765,335	5,914,791	
	30	Total net assets or fund balances (see page 17 of the instructions)	4,765,335	5,914,791	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	4,765,335	5,914,791	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	4,765,335
2	Enter amount from Part I, line 27a	2	1,149,456
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	5,914,791
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	5,914,791

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			(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 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	47,510
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	289,700	4,758,488	0 060881
2011	277,600	4,535,271	0 061209
2010	328,486	4,332,236	0 075824
2009	320,322	3,579,210	0 089495
2008	283,678	3,840,423	0 073866

2	Total of line 1, column (d).	2	0 361275
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 072255
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	6,716,482
5	Multiply line 4 by line 3.	5	485,299
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	3,186
7	Add lines 5 and 6.	7	488,485
8	Enter qualifying distributions from Part XII, line 4.	8	315,298

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	6,373
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	6,373
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	6,373
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	5,720
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	7,200
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	12,920
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.	8	22
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed <input type="checkbox"/>	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . . <input type="checkbox"/>	10	6,525
11 Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> 6,525 Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities			
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	Yes	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>	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>	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"/> FL _____			
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		No
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 BLOOMER GERI CPAS Telephone no (850) 438-3622 Located at 1120 E AVERY STREET PENSACOLA FL ZIP +4 32503			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c		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? 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?			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

Yes

No

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

Yes

No

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

Yes

No

(4)

Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).

Yes

No

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes

No

b

If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

Organizations relying on a current notice regarding disaster assistance check here.

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

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

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
See Additional Data Table				

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	6,497,925
b	Average of monthly cash balances.	1b	320,838
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	6,818,763
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	6,818,763
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	102,281
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,716,482
6	Minimum investment return. Enter 5% of line 5.	6	335,824

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	335,824
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	6,373
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	6,373
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	329,451
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	329,451
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	329,451

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	315,298
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	315,298
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	315,298
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				329,451
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 2011 , 2010 , 2009		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.	98,245			
b From 2009.	147,417			
c From 2010.	117,880			
d From 2011.	56,525			
e From 2012.	57,231			
f Total of lines 3a through e.	477,298			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 315,298				
a Applied to 2012, but not more than line 2a			0	
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.				315,298
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	14,153			14,153
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	463,145			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	84,092			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	379,053			
10 Analysis of line 9				
a Excess from 2009. . . .	147,417			
b Excess from 2010. . . .	117,880			
c Excess from 2011. . . .	56,525			
d Excess from 2012. . . .	57,231			
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)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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))

See Additional Data Table

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

THE KUGELMAN FOUNDATION
375 N 9th AVENUE
PENSACOLA, FL 32502
(850) 432-0440

b

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

NO SPECIAL FORM

c

Any submission deadlines

OCTOBER 1ST

d

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

CHARITIES IN THE GREATER PENSACOLA AREA

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 Paid during the year See Additional Data Table				
Total			3a	315,298
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

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)
1112 SHS EQUITY RESIDENTIAL	P	1993-11-04	2013-09-10
4622 50 SHS OPPEN INTL BD C	P	2007-04-19	2013-03-19
4000 SHS PREFERREDPLUS GOLDMAN 6%	P	2006-01-01	2013-04-25
6062 SHS GENERAL MOTORS	P	2013-12-31	2013-12-31
50000 SHS WELLS FARGO CAP IX	P	2006-01-01	2013-02-04
1200 SHS PARTNERRE PFD FULL CALL PAYOUT	P	2006-01-01	2013-03-18
2222 SHS CORP BACKED TR CTFS	P	2003-10-21	2013-04-12
4000 SHS PROLOGIS IN PFD SER R FULL	P	2001-08-20	2013-04-19
3500 SHS PPLUS TR SER GSG TR CTF CL A	P	2003-10-16	2013-04-25
5000 SHS RBS CAP FDG TR VGTD TR PFD SECS	P	2003-12-09	2013-05-16
6400 SHS JP MORGAN CAP XI CAP SEC	P	2003-10-16	2013-05-08
2000 SHS RENAISSANCERE HOLDINGS LTD PFD	P	2004-11-19	2013-06-27
CASH IN LIEU PROLOGIS INC	P	2013-04-19	2013-04-19
CAPITAL GAIN DIVIDENDS	P		

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)
60,100		24,775	35,325
30,000		28,663	1,337
100,000		97,690	2,310
18			18
50,000		47,669	2,331
30,000		28,313	1,687
55,550		55,839	-289
100,000		99,154	846
87,500		86,416	1,084
113,453		122,517	-9,064
160,000		156,675	3,325
50,000		50,000	
357			357
			8,243

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	
			35,325
			1,337
			2,310
			18
			2,331
			1,687
			-289
			846
			1,084
			-9,064
			3,325
			357


Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JANE S KUGELMAN	CHAIRMAN/PRESIDENT 0	0		
375 N 9TH AVENUE PENSACOLA, FL 325024905				
JACKLYN K MCMAHON	DIRECTOR/SECRETARY 0	0		
375 N 9TH AVENUE PENSACOLA, FL 325024905				
JANET LIVINGSTON	DIRECTOR 0	0		
375 N 9TH AVENUE PENSACOLA, FL 325024905				
NANCY MCSWEENEY	DIRECTOR 0	0		
375 N 9TH AVENUE PENSACOLA, FL 325024905				
MARSHA CAMERON KUGELMAN	DIRECTOR 0	0		
375 N 9TH AVENUE PENSACOLA, FL 325024905				
ROBERT C CAMERON	DIRECTOR 0	0		
375 N 9TH AVENUE PENSACOLA, FL 325024905				
DAVID JACK FOSTER	DIRECTOR/TREASURER 0	0		
375 N 9TH AVENUE PENSACOLA, FL 325024905				


Form 990PF Part XV Line 1a - 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).

JANE S KUGELMAN
JACKLYN K MCMAHON
NANCY K MCSWEENEY

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
AMERICAN DIABETES ASSN SORRENTO RD A-2 PENSACOLA,FL 32507	NONE	PUBLIC CHARITY	GENERAL PURPOSE	3,000
APPETITE FOR LIFE 14 WEST JORDAN ST 1A PENSACOLA,FL 32503	NONE	PUBLIC CHARITY	GENERAL PURPOSE	3,500
AUTISM SOCIETY OF PENSACOLA 6706 NORTH 9TH AVE PENSACOLA,FL 32504	NONE	PUBLIC CHARITY	GENERAL PURPOSE	5,200
BALLET PENSACOLA 400 S JEFFERSON ST PENSACOLA,FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	1,000
BAPTIST HEALTHCARE FOUNDATION 1717 N E ST 409 PENSACOLA,FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	10,000
BIG BROTHERSBIG SISTERS OF NW FL 5514 N DAVIS HWY PENSACOLA,FL 32503	NONE	PUBLIC CHARITY	GENERAL PURPOSE	5,000
CAMP SKAMP 5068 PONTIZ PKWY PACE,FL 32571	NONE	PUBLIC CHARITY	GENERAL PURPOSE	1,500
CHILDREN'S HOME SOCIETY 1300 N PALAFOX ST 103 PENSACOLA,FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	25,000
COVENANT HOSPICE 5041 N 12TH AVE PENSACOLA,FL 32504	NONE	PUBLIC CHARITY	GENERAL PURPOSE	3,000
FAVORHOUSE OF NW FL 2001 W BLOUNT ST PENSACOLA,FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	5,000
FIESTA OF FIVE FLAGS 2121 W INTENDENCIA PENSACOLA,FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	2,850
GC BOY SCOUTS 9440 UNIVERSITY PARKWAY PENSACOLA,FL 32514	NONE	PUBLIC CHARITY	GENERAL PURPOSE	2,500
GULF COAST KIDS HOUSE 3401 NORTH 12TH AVE PENSACOLA,FL 32503	NONE	PUBLIC CHARITY	GENERAL PURPOSE	10,000
HUMANE SOCIETY OF PENSACOLA 5 NORTH Q ST PENSACOLA,FL 32505	NONE	PUBLIC CHARITY	GENERAL PURPOSE	3,000
INSTITUTE FOR HUMAN AND MACHINE COGNITION 40 S ALCANIZ ST PENSACOLA,FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	2,500
Total  3a				315,298

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
LEARNING POST RANCH 4150 CEDAR SPRINGS RD MOLINO, FL 32577	NONE	PUBLIC CHARITY	GENERAL PURPOSE	1,000
LOAVES AND FISHES 257 E LEE ST PENSACOLA, FL 32503	NONE	PUBLIC CHARITY	GENERAL PURPOSE	3,000
PACE CENTER FOR GIRLS 1201 COLLEGE BLVD PENSACOLA, FL 32504	NONE	PUBLIC CHARITY	GENERAL PURPOSE	30,000
PENSACOLA CHILDREN'S CHORUS 46 E CHASE ST PENSACOLA, FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	2,500
PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA, FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	2,000
PENSACOLA POLICE DEPT 711 N HAYNE ST PENSACOLA, FL 32501	NONE	GOVERNMENT	GENERAL PURPOSE	5,000
PENSACOLA SYMPHONY ORCHESTRA 205 E ZARAGOZA ST PENSACOLA, FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	1,248
SACRED HEART FOUNDATION 5151 NORTH 9TH AVE PENSACOLA, FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	6,000
TAKE STOCK IN CHILDREN-FOUNDATION FOR EXCELLENCE 30 E TEXAR DR PENSACOLA, FL 32503	NONE	PUBLIC CHARITY	GENERAL PURPOSE	5,000
TEMPLE BETH EL CONGREGATION 800 N PALAFOX ST PENSACOLA, FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	10,000
UWF FOUNDATION 11000 UNIVERSITY PKWY BLDG 12 PENSACOLA, FL 32514	NONE	PUBLIC CHARITY	GENERAL PURPOSE	65,000
BAPTIST WOMEN'S BOARD 1717 NORTH E STREET TOWER 1 SUITE 409 PENSACOLA, FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	5,000
COUNCIL OF AGING OF WEST FLORIDA 875 ROYCE ST PENSACOLA, FL 32503	NONE	PUBLIC CHARITY	GENERAL PURPOSE	6,000
UNITED CEREBRAL PALSY OF NW FL 2912 NORTH E STREET PENSACOLA, FL 32501	NONE	PUBLIC CHARITY	GENERAL PURPOSE	2,000
WILDLIFE SANCTUARY OF NW FL 105 NORTH S STREET PENSACOLA, FL 32505	NONE	PURBLIC CHARITY	GENERAL PURPOSE	2,000
Total  3a				315,298

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
WSRE TV FOUNDATION 1000 COLLEGE BLVD PENSACOLA,FL 32504	NONE	PUBLIC CHARITY	GENERAL PURPOSE	30,000
EPISCOPAL DAY SCHOOL 223 N PALAFOX ST PENSACOLA,FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	11,500
PENSACOLA MUSEUM OF ART 407 S JEFFERSON ST PENSACOLA,FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	2,500
PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA,FL 32502	NONE	PUBLIC CHARITY	GENERAL PURPOSE	1,000
PENSACOLA STATE COLLEGE FOUNDATION 1000 COLLEGE BLVD PENSACOLA,FL 32504	NONE	PUBLIC CHARITY	GENERAL PURPOSE	10,000
ARC GATEWAY 1112 E FAIRFIELD DR PENSACOLA,FL 32503	NONE		GENERAL	3,000
LEAP GREATER PENSACOLA CHAMBER 117 WEST GARDEN STREET PENSACOLA,FL 32502	NONE		GENERAL	5,000
RONALD MCDONALD HOUSE NWFL 5200 BAYOU BLVD PENSACOLA,FL 32503	NONE		GENERAL	5,000
SALVATION ARMY 1501 NORTH Q ST PENSACOLA,FL 32523	NONE		GENERAL PURPOSE	6,000
UNITED WAY OF ESCAMBIA COUNTY 1301 W GOVERNMENT ST PENSACOLA,FL 32502	NONE		GENERAL	12,500
Total			3a	315,298

<div>Schedule B</div> <div>(Form 990, 990-EZ, or 990-PF)</div> <div>Department of the Treasury Internal Revenue Service</div>	<div>Schedule of Contributors</div> <div>▶ Attach to Form 990, 990-EZ, or 990-PF.</div> <div>▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.</div>	<div>OMB No 1545-0047</div> <div>2013</div>

<div>Name of the organization</div> <div>THE KUGELMAN FOUNDATION INC</div>	<div>Employer identification number</div> <div>59-6177695</div>
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	<div><input type="checkbox"/> 501(c)() (enter number) organization</div> <div><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation</div> <div><input type="checkbox"/> 527 political organization</div>
Form 990-PF	<div><input checked="" type="checkbox"/> 501(c)(3) exempt private foundation</div> <div><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation</div> <div><input type="checkbox"/> 501(c)(3) taxable private foundation</div>

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 33¹/₃% 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 KUGELMAN FOUNDATION INC	Employer identification number 59-6177695
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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
<u>1</u>	JANE KUGELMAN 375 N 9TH AVE PENSACOLA, FL 32501	\$ 1,151,614	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
 		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
 		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
 		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
 		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
 		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
 		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization THE KUGELMAN FOUNDATION INC	Employer identification number 59-6177695
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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 KUGELMAN FOUNDATION INC	Employer identification number 59-6177695
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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
—	<div></div> <div></div> <div></div>	<div></div> <div></div> <div></div>	<div></div> <div></div> <div></div>
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
<div></div> <div></div>		<div></div> <div></div> <div></div>	

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

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

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

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

TY 2013 Depreciation Schedule

Name: THE KUGELMAN FOUNDATION INC

EIN: 59-6177695

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
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TY 2013 Investments Corporate Bonds Schedule

Name: THE KUGELMAN FOUNDATION INC

EIN: 59-6177695

Name of Bond	End of Year Book Value	End of Year Fair Market Value
SECURITES AMERICA	0	0
STIFEL NICOLAUS	78,441	71,720

**TY 2013 Investments Corporate
Stock Schedule****Name:** THE KUGELMAN FOUNDATION INC**EIN:** 59-6177695

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SECURITIES AMERICA	0	0
STIFEL NICOLAUS	1,484,311	1,470,242

TY 2013 Investments - Land Schedule**Name:** THE KUGELMAN FOUNDATION INC**EIN:** 59-6177695

TY 2013 Investments - Other Schedule

Name: THE KUGELMAN FOUNDATION INC

EIN: 59-6177695

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
SECURITIES AMERICA	AT COST	0	0
STIFEL NICOLAS	AT COST	4,278,002	4,198,309

TY 2013 Land, Etc. Schedule**Name:** THE KUGELMAN FOUNDATION INC**EIN:** 59-6177695

TY 2013 Other Expenses Schedule**Name:** THE KUGELMAN FOUNDATION INC**EIN:** 59-6177695

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SUPPLIES	94	94		
GENERAL LIABILITY INSURANCE	305	305		
BUSINESS LICENSE	61	61		
Rent and Royalty Expense	2,577			

TY 2013 Taxes Schedule

Name: THE KUGELMAN FOUNDATION INC

EIN: 59-6177695

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	5,500			