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
KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

A Employer identification number
90-0729378

Number and street (or P O box number if mail is not delivered to street address) Room/suite
1800 AVENUE OF THE STARS NO 3RD FL

B Telephone number (see instructions)
(310) 284-5560

City or town, state or province, country, and ZIP or foreign postal code
LOS ANGELES, CA 90067

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 3,971,260

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))*

			(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)	3,000,000			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	Net rental income or (loss) ________				
	6a	Net gain or (loss) from sale of assets not on line 10	7,327			
	b	Gross sales price for all assets on line 6a 7,327				
	7	Capital gain net income (from Part IV, line 2)		7,327		
	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)	60,115	59,663		
	12	**Total.** Add lines 1 through 11	3,067,442	66,990		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0	0		0
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)				
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	0	0		0
	25	Contributions, gifts, grants paid	1,330,596			1,293,559
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,330,596	0		1,293,559
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	1,736,846			
	b	**Net investment income** (if negative, enter -0-)		66,990		
	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	68,210	1,652,251	1,652,251
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	505,769	2,319,009	2,319,009
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)	600	0	0
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	574,579	3,971,260	3,971,260
Liabilities	17	Accounts payable and accrued expenses		12,500	
	18	Grants payable		152,460	
	19	Deferred revenue		1,500,000	
	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	1,664,960	
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	574,579	2,306,300	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	574,579	2,306,300	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	574,579	3,971,260	

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	574,579
2	Enter amount from Part I, line 27a	2	1,736,846
3	Other increases not included in line 2 (itemize) ▶	3	114,500
4	Add lines 1, 2, and 3	4	2,425,925
5	Decreases not included in line 2 (itemize) ▶	5	119,625
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,306,300

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)
1 a	FROM PARTNERSHIP (ST)	P		
b	FROM PARTNERSHIP (LT)	P		
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	4,228			4,228
b	3,099			3,099
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				4,228
b				3,099
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	7,327
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	1,282,533	887,111	1 445741
2011	298,625	252,888	1 180859
2010			
2009			
2008			

2	**Total** of line 1, column (d).	2	2 626600
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	1 313300
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	2,737,108
5	Multiply line 4 by line 3.	5	3,594,644
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	670
7	Add lines 5 and 6.	7	3,595,314
8	Enter qualifying distributions from Part XII, line 4.	8	1,293,559

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	1,340
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2	3	1,340
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	1,340
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013 — 6a		
b	Exempt foreign organizations—tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 1,340		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	1,340
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	0
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 ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	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		
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) ▶CA			
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)*

			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 ▶HTTP //WWW KAYNECAPITALFOUNDATION ORG/

14 The books are in care of ▶MEG WADE Telephone no ▶(310) 284-6415

Located at ▶1800 AVENUE OF THE STARS 3RD FL LOS ANGELES CA ZIP+4 ▶90067

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 |

			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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☑ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see 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		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

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

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

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

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

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

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

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

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? **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
NONE				

Total number of other employees paid over $50,000 ▶ 0

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. . . . . ▶		0

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 . . . . ▶	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	459,781
c	Fair market value of all other assets (see instructions).	1c	2,319,009
d	**Total** (add lines 1a, b, and c).	1d	2,778,790
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). 1e 0		
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	2,778,790
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	41,682
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,737,108
6	**Minimum investment return.** Enter 5% of line 5.	6	136,855

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	136,855
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	1,340		
b	Income tax for 2013 (This does not include the tax from Part VI).	2b			
c	Add lines 2a and 2b.			2c	1,340
3	Distributable amount before adjustments Subtract line 2c from line 1.			3	135,515
4	Recoveries of amounts treated as qualifying distributions.			4	114,500
5	Add lines 3 and 4.			5	250,015
6	Deduction from distributable amount (see instructions).			6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.			7	250,015

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	1,293,559
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,293,559
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	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4.	6	1,293,559

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					250,015
2 Undistributed income, if any, as of the end of 2013					
a Enter amount for 2012 only.				0	
b Total for prior years 20___, 20___, 20___			0		
3 Excess distributions carryover, if any, to 2013					
a From 2008.					
b From 2009.					
c From 2010.					
d From 2011.	290,934				
e From 2012.	1,238,241				
f **Total** of lines 3a through e.		1,529,175			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 1,293,559					
a Applied to 2012, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see instructions).			0		
c Treated as distributions out of corpus (Election required—see instructions).		0			
d Applied to 2013 distributable amount.					250,015
e Remaining amount distributed out of corpus		1,043,544			
5 Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		0			0
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		2,572,719			
b Prior years' undistributed income Subtract line 4b from line 2b			0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			0		
d Subtract line 6c from line 6b Taxable amount —see instructions			0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see 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)		0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . .		0			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		2,572,719			
10 Analysis of line 9					
a Excess from 2009. . . .					
b Excess from 2010. . . .					
c Excess from 2011. . . .	290,934				
d Excess from 2012. . . .	1,238,241				
e Excess from 2013. . . .	1,043,544				

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

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

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

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

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

1 **Information Regarding Foundation Managers:**

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

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

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

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

a The name, address, and telephone number of the person to whom applications should be addressed

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

c Any submission deadlines

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

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* See Additional Data Table				
Total . . . . ▶ **3a**				1,293,559
b *Approved for future payment* See Additional Data Table				
Total . . . . ▶ **3b**				152,460

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) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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					
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.			14	60,115	
8 Gain or (loss) from sales of assets other than inventory			18	7,327	
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). .		0		67,442	0

13 **Total.** Add line 12, columns (b), (d), and (e). 13 67,442

(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)

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

****** 2014-11-06 ******

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
REGINA L PRINCE				P00576936
Firm's name ▶ KPMG LLP			Firm's EIN ▶ 13-5565207	
Firm's address ▶ 550 S HOPE STREET SUITE 1500 LOS ANGELES, CA 90071			Phone no (213) 972-4000	

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
HOWARD ZELIKOW 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	DIRECTOR/PRESIDENT 1 00	0	0	0
SCOTT KEYS 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	DIRECTOR/TREASURER 1 00	0	0	0
DAVID SHLADOVSKY 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	DIRECTOR/SECRETARY 1 00	0	0	0
RICHARD KAYNE 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	DIRECTOR 1 00	0	0	0
ROBERT SINNOTT 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	DIRECTOR 1 00	0	0	0
MARILYNN MOSCRIP 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	ASSISTANT TREASURER 1 00	0	0	0
FELICE ROSEN 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	ASSISTANT SECRETARY 1 00	0	0	0

Form 990PF Part XV Line 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*				
YOUNG AT ART OF BROWARD INC 751 SW 121ST AVENUE DAVIE, FL 33325	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	20
UC SAN DIEGO FOUNDATION 9500 GILMAN DR 0940 LA JOLLA, CA 920930940	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	25
SPECIAL OLYMPICS WISCONSIN INC 2310 CROSSROADS DR SUITE 1000 MADISON, WI 53718	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	25
THE GREATER NYC AFFILIATE OF SUSAN KOMEN 470 7TH AVE 7TH FLOOR NEW YORK, NY 10018	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	36
THE LEUKEMIA & LYMPHOMA SOCIETY 1311 MAMARONECK AVE WHITE PLAINS, NY 106055221	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
SUSAN G KOMEN BREAST CANCER FOUNDATION 5005 LBJ FREEWAY 250 DALLAS, TX 752446125	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
SOUTHERN CALIFORNIA PUBLIC RADIO 474 S RAYMOND AVE PASADENA, CA 91105	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
MAGIC MOMENTS INC 2112 11TH AVE SOUTH SUITE 219 BIRMINGHAM, AL 35205	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
KAPPA KAPPA GAMMA FOUNDATION 530 E TOWN ST PO BOX 38 COLUMBUS, OH 432160038	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
INTERNATIONAL CHILD ABUSE NETWORK INC 7657 WINNETKA AVE 155 CANOGA PARK, CA 91306	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
HABITAT FOR HUMANITY INTERNATIONAL PO BOX 7031 AMERICUS, GA 31709	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
CHILDREN'S CANCER RESEARCH FUND 7301 OHMS LN MINNEAPOLIS, MN 55439	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	50
LYNNE COHEN FDTN FOR OVARIAN CANCER RES PO BOX 7125 SANTA MONICA, CA 90406	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	70
TEMPLE AKIBA 5249 SEPULVEDA BLVD CULVER CITY, CA 90230	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	75
TRUSTEES OF PRINCETON UNIVERSITY 330 ALEXANDER STREET PRINCETON, NJ 085435357	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
TRUSTEES OF DEERFIELD ACADEMY PO BOX 306 DEERFIELD,MA 013420306	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
THE COLLEGE OF WILLIAM & MARY FOUNDATION PO BOX 1693 WILLIAMSBURG,VA 23187	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
ST MATTHEW'S PARISH SCHOOL PO BOX 37 PACIFIC PALISADES,CA 90272	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
ST BALDRICK'S FOUNDATION 1333 S MAYFLOWER AVE STE 400 MONROVIA,CA 91016	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
SPECIAL OPERATIONS WARRIOR FOUNDATION 4409 W EL PRADO BLVD TAMPA,FL 33629	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
SAN FRANCISCO AIDS FOUNDATION 1035 MARKET ST SUITE 400 SAN FRANCISCO,CA 94103	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
NEWTOWN MEMORIAL FUND INC PO BOX 596 BOTSFORD,CT 06404	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
LUNG CANCER FOUNDATION OF AMERICA 15 SOUTH FRANKLIN ST NEW ULM,MN 56073	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
GARDENA BUDDHIST CHURCH 1517 W 166TH ST GARDENA,CA 902474799	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
FAUNA & FLORA INTERNATIONAL INC 1720 N ST NW WASHINGTON,DC 200362907	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
AVON WALK FOR BREAST CANCER 1 AVON PLAZA RYE,NY 10580	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	100
CORNELL UNIVERSITY 130 E SENECA ST ITHACA,NY 14850	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	125
ASPCA 424 EAST 92ND STREET NEW YORK,NY 10128	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	125
STEVENSON RANCH ELEMENTARY PTO 25820 N CARROLL LN RANCH,CA 91381	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	150
CHABAD OF THE CONEJO INC 30345 CANWOOD ST AGOURA HILLS,CA 91301	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	150
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
AQUARIUM OF THE PACIFIC 100 AQUARIUM WAY LONG BEACH, CA 908028126	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	150
AIDS PROJECT LOS ANGELES 6115 S KINGSLEY DRIVE LOS ANGELES, CA 90005	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	150
PROJECT INSIGHT 340 AUSTIN BLVD EDINBURG, TX 785396106	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	200
BOYS AND GIRLS CLUB OF VENICE 2232 LINCOLN BLVD VENICE, CA 90291	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,200
DELANCEY STREET FOUNDATION 400 N VERMONT AVE LOS ANGELES, CA 90004	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	218
THE WESTMINSTER SCHOOLS 1424 WEST PACES FERRY ROAD NW ATLANTA, GA 30327	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	250
THE ALS ASSOCIATION PO BOX 565 AGOURA HILLS, CA 91376	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	250
ST LUKE'S UNITED METHODIST CHURCH 2714 JOANEL ST HOUSTON, TX 77027	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	250
INVERTIGO DANCE THEATRE 12934 MCCUNE AVE L LOS ANGELES, CA 90066	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	250
GREENPEACE FUND INC 702 H ST SUITE 300 WASHINGTON, DC 20001	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	250
CONEJO VALLEY FRIENDSHIP CIRCLE INC 30345 CANWOOD STREET AGOURA HILLS, CA 91301	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	250
COMMUNITY FOUNDATION FOR OAK PARK 899 N KANAN ROAD OAK PARK, CA 91377	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	250
COMMUNITY SCHOOL PARENTS ASSOCIATION 11301 BELLAGIO AVE LOS ANGELES, CA 90049	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	268
YOUTH TECHNOLOGY CORPS NFP INC 1055 W BRYN MAWR AVE STE F218 CHICAGO, IL 606604691	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	300
ST JAMES EPISCOPAL SCHOOL 625 S ST ANDREWS PLACE LOS ANGELES, CA 90005	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	300
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
MYASTHENIA GRAVIS FOUNDATION OF AMERICA 355 LEXINGTON AVE 15TH FLOOR NEW YORK, NY 10017	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	375
ST TIMOTHY SCHOOL 10479 W PICO BLVD LOS ANGELES, CA 90064	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	400
AGOURA HIGH SCHOOL MUSIC BOOSTERS 28545 WEST DRIVER AVE AGOURA HILLS, CA 91301	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	400
THE JEWISH FED COUNCIL OF GREATER LA 6505 WILSHIRE BLVD LOS ANGELES, CA 90048	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	430
US - MEXICO FOUNDATION 700 12TH ST NW SUITE 1050 WASHINGTON, DC 20005	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
TUNAHAKI FOUNDATION DBA GO CAMPAIGN 2461 SANTA MONICA BLVD 437 SANTA MONICA, CA 90404	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
TESTAVERDE FUND FOR SPIRAL INJURY INC 3445 EDGERTON AVE WANTAGH, NY 11793	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
SKIN CANCER FOUNDATION 149 MADISON AVE NEW YORK, NY 10016	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
LOS ANGELES COUNTY BAR FOUNDATION 1055 WEST 7TH ST SUITE 2700 LOS ANGELES, CA 90017	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
LOS ANGELES CONSERVANCY 523 W SIXTH ST SUITE 826 LOS ANGELES, CA 900141218	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
HERMOSA BEACH EDUCATION FOUNDATION PO BOX 864 HERMOSA BEACH, CA 90254	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
ELIZABETH GLASER PEDIATRIC AIDS FDTN 1140 CONNECTICUT AVE NW SUITE 200 WASHINGTON, DC 20036	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
BEL AIR PRESBYTERIAN CHURCH 16221 MULHOLLAND DRIVE LOS ANGELES, CA 90049	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
ANGEL CITY PIT BULLS 1834 S GRAMERCY PL LOS ANGELES, CA 90019	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
A WINDOW BETWEEN WORLDS 710 4TH AVE VENICE, CA 90291	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
FREE THE SLAVES INC 1320 19TH ST NW STE 600 WASHINGTON, DC 200361633	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	550
UNITED STATES FUND FOR UNICEF 125 MALDEN LANE 10TH FLOOR NEW YORK, NY 10038	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	600
AMERICAN RED CROSS 2025 E STREET WASHINGTON, DC 20006	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	600
NATURAL RESOURCES DEFENSE COUNCIL INC 40 WEST 20TH ST YORK, NY 100114211	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	700
FRIENDS OF OVERLAND SCHOOL 10650 ASHBY AVE LOS ANGELES, CA 90064	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	950
PANCREATIC CANCER ACTION NETWORK 1500 ROSECRANS AVE SUITE 200 MANHATTAN BEACH, CA 90266	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	975
WOMEN IN ACTION INC PO BOX 161143 BIG SKY, MT 59716	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
WESTSIDE CHILDREN'S CENTER 5721 W SLAUSON AVE SUITE 120 CULVER CITY, CA 90230	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
WESTCHESTER GOLF ASSOCIATION 49 KNOLLWOOD RD ELMSFORD, NY 10523	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
THE OUT-OF-DOOR ACADEMY 444 REID ST SARASOTA, FL 34242	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
THE CARNIVAL OF LOVE FOUNDATION INC PO BOX 1057 NEW YORK, NY 10150	NONE	PUBLIC CHARITY	SUPPORT FOR CHILDREN IN NEED	1,000
ST JOSEPH HOSPITAL FOUNDATION 1100 WEST STEWART DRIVE ORANGE, CA 92868	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
SMILE TRAIN INC PO BOX 96231 WASHINGTON, DC 20090	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
PLANNED PARENTHOOD OF LA 400 WEST 30 ST LOS ANGELES, CA 90007	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
NEW ROADS SCHOOL 3131 OLYMPIC BLVD SANTA MONICA, CA 90404	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
LONG ISLAND CADDIE SCHOLARSHIP FUND INC 114 OLD COUNTRY RD MINEOLA, NY 11501	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
JOHN BROWN UNIVERSITY 2000 W UNIVERSITY ST SILOAM SPRINGS, AR 72761	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
FOUNDATION FOR NATIONAL PROGRESS 222 SUTTER ST SUITE 600 CO SAN FRANCISCO, CA 94108	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
COLLECTIVE HERITAGE INSTITUTE 1607 PASEO DE PERLATA SANTA FE, NM 87501	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
CHI SIGMA IOTA 1073 N BENSON RD FAIRFIELD, CT 06824	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	500
BIG SKY CHRISTIAN FELLOWSHIP PO BOX 160092 BIG SKY, MT 59716	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,000
LIFEHOUSE OF HOUSTON PO BOX 27127 HOUSTON, TX 77227	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,250
LOS ANGELES REGIONAL FOOD BANK 1734 EAST 41ST STREET LOS ANGELES, CA 90058	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	2,000
GLOBAL CITIZENS NETWORK 129 N 2ND ST 102 MINNEAPOLIS, MN 55401	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	1,035
SOUTH FLORIDA SCIENCE MUSUEM INC 4801 DREHER TRAIL N WEST PALM BEACH, FL 334053017	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	2,500
SCHOOL YEAR ABROAD INC 439 S UNION ST LAWRENCE, MA 018432837	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	2,500
POMONA COLLEGE 333 N COLLEGE WAY CLAREMONT, CA 91711	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	2,500
CHABAD OF DOWNTOWN LA INC 219 W 7TH ST SUITE 206 LOS ANGELES, CA 90014	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	2,500
VALLEY OUTREACH SYNAGOGUE 21818 CRAGGY VIEW ST SUITE 104 CHATSWORTH, CA 91311	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	2,948
THE FRIENDSHIP CIRCLE 30345 CANWOOD STREET AGOURA HILLS, CA 91301	NONE	PUBLIC CHARITY	SUPPORT FRIENDSHIPWALK ORG - TO RAISE FUNDS AND AWARENESS FOR CHILDREN WITH SPECIAL NEEDS	3,000
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
BIG SUNDAY 6111 MELROSE AVE LOS ANGELES, CA 90038	NONE	PUBLIC CHARITY	SUPPORT FOR COORDINATION OF VOLUNTEER COMM SERVICE PROJECTS & EMPLOYEE MATCH PROGRAM	3,000
AMERICA SUPPORTING AMERICANS PO BOX 574 PACIFIC PALISADES, CA 90272	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	3,000
AMERICAN CANCER SOCIETY 1710 WEBSTER ST OAKLAND, CA 94612	NONE	PUBLIC CHARITY	SUPPORT CANCER RESEARCH	3,105
WAKEMAN MEMORIAL ASSOCIATION INC 385 CENTER ST PO BOX 118 SOUTHPORT, CT 06890	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	3,500
HUMAN RIGHTS WATCH 11500 W OLYMPIC BLVD 540 LOS ANGELES, CA 90064	NONE	PUBLIC CHARITY	SPONSOR VOICES FOR JUSTICE DINNER 11/12/13	3,750
MIRMAN SCHOOL FOR GIFTED CHILDREN 16180 MULHOLLAND DRIVE LOS ANGELES, CA 900491125	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	4,000
LA CANADA PRESBYTERIAN CHURCH 626 FOOTHILL BLVD LA CANADA, CA 91011	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	4,000
UCLA FOUNDATION 110 WESTWOOD PLAZA F315 LOS ANGELES, CA 90095	NONE	PUBLIC CHARITY	SPONSOR 2013 JOHN WOODEN GLOBAL LEADERSHIP AWARD DINNER & EMPLOYEE MATCHING GIFT PROGRAM	16,634
WOUNDED WARRIOR PROJECT INC 4899 BELFORT ROAD NO 300 JACKSONVILLE, FL 32256	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
THE OSCAR LITWAK FOUNDATION 256 26TH ST SUITE 200 MANHATTAN BEACH, CA 90266	NONE	PUBLIC CHARITY	SUPPORT SICK CHILDREN WHILE HOSPITALIZED OR RECEIVING LONG TERM MEDICAL CARE TO IMPROVE LIVES	5,000
THE CLADDAGH FUND 664 MIDDLE STREET 388 WEYMOUTH, MA 02189	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
THE BRIDGE TEEN CENTER 15555 S 71ST COURT ORLAND PARK, IL 60462	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
TEMPLE EMANUEL OF BEVERLY HILLS 8844 BURTON WAY BEVERLY HILLS, CA 90211	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
ST ROSE HIGH SCHOOL 607 7TH AVE BELMAR, NJ 077192211	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
NPR FOUNDATION DEPT 6054 WASHINGTON, DC 200426054	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
HOUSTON SPCA 900 PORTWAY DR HOUSTON,TX 770248022	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
HOT TUBES DEVELOPMENT CYCLING TEAM INC 936 RUGBY ROAD CHARLOTTESVILLE,VA 22903	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
HIMALAYAN CATARACT PROJECT INC PO BOX 55 WATERBURY,VT 05676	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
HAPPY TRAILS FOR KIDS PO BOX 49866 LOS ANGELES,CA 90049	NONE	PUBLIC CHARITY	SUPPORT OUTDOOR ADVENTURES TO YOUTH IN THE FOSTER CARE OR DELINQUENCY SYSTEMS	5,000
HABITAT FOR HUMANITY FOR GREATER LA 17700 S FIGUEROA ST GARDENA,CA 90248	NONE	PUBLIC CHARITY	SPONSOR TWO CORPORATE BUILD DAYS - JUNE 27TH & 28TH	5,000
GOLD COAST VETERANS FOUNDATION 4001 MISSION OAKS BLVD SUITE D CAMARILLO,CA 93012	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
GEORGIA METH PROJECT PO BOX 724436 ATLANTA,GA 31139	NONE	PUBLIC CHARITY	SUPPORT PREVENTION PROGRAM	5,000
FOOD ON FOOT 9663 SANTA MONICA BLVD 743 BEVERLY HILLS,CA 90210	NONE	PUBLIC CHARITY	SUPPORT PROGRAM TO REWARD HOMELESS INDIVIDUALS WILLING TO WORK WITH FOOD COUPONS AND OTHER AWARDS	5,000
EPISCOPAL HIGH SCHOOL 1200 N QUAKER LANE ALEXANDRIA,VA 22302	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
CALVARY CHURCH OF PACIFIC PALISADES 701 PALISADES DRIVE PACIFIC PALISADES,CA 90272	NONE	PUBLIC CHARITY	EMPLOYEE MATCHING GIFT PROGRAM	5,000
UNITED STATES ADAPTIVE RECREATION CENTER PO BOX 2897 BEAR LAKE,CA 923152897	NONE	PUBLIC CHARITY	SUPPORT FOR GUIDING PEOPLE WITH DISABILITIES TOWARD REWARDING LIFESTYLES	5,750
SOUTHERN CALIFORNIA COUNSELING CENTER 5615 W PICO BLVD LOS ANGELES,CA 90019	NONE	PUBLIC CHARITY	SUPPORT FOR MENTAL HEALTH COUNSELING REGARDLESS OF FINANCIAL MEANS	10,000
ALLIANCE FOR CHOICE IN EDUCATION 1201 EAST COLFAX AVE SUITE 302 DENVER,CO 80218	NONE	PUBLIC CHARITY	SUPPORT FOR SCHOLARSHIPS TO LOW-INCOME FAMILIES WORTH UP TO 50% OF A SCHOOL'S TUITION	14,000
CITY YEAR LOS ANGELES 606 S OLIVE ST LOS ANGELES,CA 90014	NONE	PUBLIC CHARITY	SUPPORT VOLUNTEERS PARTNERING WITH PUBLIC SCHOOLS TO PROVIDE ADDITIONAL TUTORING TO AT-RISK STUDENTS	15,000
VENTURA COUNTY VETERANS FUND 4001 MISSION OAKS BLVD CAMARILLO,CA 93012	NONE	PUBLIC CHARITY	SUPPORT FOR RETURNING VETERANS AND THEIR FAMILIES ADJUST TO CIVILIAN LIFE	20,000
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
UPWARD BOUND HOUSE 1104 WASHINGTON AVE SANTA MONICA,CA 90403	NONE	PUBLIC CHARITY	HOUSING AND SUPPORT SERVICES TO HOMELESS FAMILIES WITH MINOR CHILDREN AND VERY LOW-INCOME SENIORS	25,000
THE RAPE FOUNDATION 1223 WILSHIRE BLVD SANTA MONICA,CA 90403	NONE	PUBLIC CHARITY	SPONSORSHIP OF ANNUAL BRUNCH/TRIBUTE JOURNAL	25,000
JEWISH FAMILY SERVICE 3580 WILSHIRE BLVD LOS ANGELES,CA 90010	NONE	PUBLIC CHARITY	SUPPORT THE "TOOLS FOR SCHOOLS" PROGRAM OFFERED TO LOW-INCOME CHILDREN	25,000
EXCEPTIONAL CHILDREN'S FOUNDATION 8740 WASHINGTON BLVD CULVER CITY,CA 90232	NONE	PUBLIC CHARITY	SUPPORT TO PROVIDE SERV FOR PEOPLE WITH DEVELOPMENTAL, LEARNING & EMOTIONAL DISABILITIES	26,175
JAY NOLAN COMMUNITY SERVICES 15501 SAN FERNANDO MISSION 200 MISSION HILLS,CA 913469604	NONE	PUBLIC CHARITY	SUPPORT TO ENABLE PEOPLE WITH AUTISM SPECTRUM DISORDER & OTHER DISABILITIES TO LIVE FULFILLING LIVES	48,000
UNITED FRIENDS OF THE CHILDREN 1055 WILSHIRE BLVD LOS ANGELES,CA 90017	NONE	PUBLIC CHARITY	SPONSOR 2013 CULTIVATE L A FUNDRAISER	50,000
OPCC 1453 16TH ST SANTA MONICA,CA 90404	NONE	PUBLIC CHARITY	PROVIDE HOUSING AND SUPPORT SERVICES TO LOW-INCOME AND HOMELESS YOUTH, ADULTS AND FAMILIES	50,000
LA FAMILY HOUSING 7843 LANKERSHIM BLVD NORTH HOLLYWOOD,CA 91605	NONE	PUBLIC CHARITY	SUPPORT TO HELP FAMILIES TRANSITION OUT OF HOMELESSNESS AND POVERTY	50,000
COMMUNITY PARTNERS FBO BABY 2 BABY 528 PALISADES DRIVE 502 PACIFIC PALISADES,CA 90272	NONE	PUBLIC CHARITY	SUPPORT L A LOW-INCOME FAM IN NEED OF ESSENTIAL BABY GEAR & CLOTHING FOR KIDS AGE 12 & BELOW	50,000
COVENANT HOUSE CALIFORNIA 1325 NO WESTERN AVE LOS ANGELES,CA 90027	NONE	PUBLIC CHARITY	SPONSOR 2013 AWARDS GALA - A MAGICAL NIGHT OF HOPE	50,410
BOYS & GIRLS CLUB OF VENICE 2232 LINCOLN BLVD VENICE,CA 90291	NONE	PUBLIC CHARITY	SUPPORT TO ENABLE YOUNG PEOPLE TO REACH THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS	60,000
HEADSTRONG PROJECT 655 MADISON AVE 18TH FLOOR NEW YORK,NY 10023	NONE	PUBLIC CHARITY	SPONSOR THE WARRIOR CUP PRO-AM GOLF TOURNAMENT	55,100
JOE TORRE SAFE AT HOME FOUNDATION 483 10TH AVE NEW YORK,NY 10018	NONE	PUBLIC CHARITY	SUPPORT EDUCATING TO END THE CYCLE OF DOMESTIC VIOLENCE	100,600
EXCEPTIONAL MINDS 13400 RIVERSIDE DRIVE SHERMAN OAKS,CA 91423	NONE	PUBLIC CHARITY	SUPPORT NONPROFIT VOCATIONAL SCHOOL AND WORKING ANIMATION STUDIO FOR YOUNG ADULTS WITH AUTISM	101,100
THE BROACH FOUNDATION FOR BRAIN CANCER 3703 ELMORA STREET HOUSTON,TX 77005	NONE	PUBLIC CHARITY	SPONSOR STAND-UP FOR BRAIN CANCER GALA	101,700
Total . . . . ▶ **3a**				1,293,559

Form 990PF Part XV Line 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*				
CHRYSALIS 522 S MAIN STREET LOS ANGELES, CA 90013	NONE	PUBLIC CHARITY	SUPPORT FOR CREATING A PATHWAY TO SELF-SUFFICIENCY FOR HOMELESS & LOW-INCOME PEOPLE	201,335
CHILDREN'S BURN FOUNDATION 5000 VAN NUYS BLVD STE 450 SHERMAN OAKS, CA 91403	NONE	PUBLIC CHARITY	SUPPORT PREVENTING CHILDHOOD BURNS AND SERVING SEVERELY BURNED CHILDREN AND THEIR FAMILIES	1,750
CHEROKEE CROSSROADS INC 3738 OAK LAWN AVE DALLAS, TX 75219	NONE	PUBLIC CHARITY	SUPPORT FOR CHILDREN'S CHARITIES AND LOCAL PUBLIC SERVICES ORGANIZATIONS	10,000
GLOBAL ORPHAN FOUNDATION 617 E NORTH STREET INDIANAPOLIS, IN 46204	NONE	PUBLIC CHARITY	SUPPORT FOR ADVOCATES ON BEHALF OF ORPHANS AND THE ADOPTING FAMILY	2,000
DESERT STATES CHARITABLE FOUNDATION 2401 N CENTRAL AVE PHOENIX, AZ 85004	NONE	PUBLIC CHARITY	SUPPORT THE HEALTH CARE NEEDS OF THE HIGH DESERT COMMUNITIES	2,500
FEMINIST MAJORITY FOUNDATION 433 SOUTH BEVERLY DRIVE BEVERLY HILLS, CA 90212	NONE	PUBLIC CHARITY	SUPPORT TO DEVELOP PROGRAMS TO ADVANCE WOMEN'S EQUALITY, NON-VIOLENCE & ECONOMIC DEVELOPMENT	5,000
MIZEL INSTITUTE 400 S KEARNEY ST DENVER, CO 80224	NONE	PUBLIC CHARITY	SUPPORT EXPERIENTIAL LEARNING THROUGH CULTURAL AND EDUCATIONAL PROGRAMMING	5,000
Total . . . . ▶ **3a**				1,293,559

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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
KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

Employer identification number
90-0729378

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
KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

Employer identification number
90-0729378

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	KAYNE ANDERSON CAPITAL ADVISORS LP 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	$ 500,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	KAYNE ANDERSON CAPITAL ADVISORS LP 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	$ 500,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
3	KAYNE ANDERSON CAPITAL ADVISORS LP 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	$ 500,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
4	KAYNE ANDERSON CAPITAL ADVISORS LP 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	$ 250,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
5	KAYNE ANDERSON CAPITAL ADVISORS LP 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	$ 500,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
6	KAYNE ANDERSON CAPITAL ADVISORS LP 1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	$ 750,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization
KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

Employer identification number
90-0729378

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
KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

Employer identification number
90-0729378

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 General Explanation Attachment

Name: KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

EIN: 90-0729378

Identifier	Return Reference	Explanation
	PART VII-B, QUESTION 1A (3)	FACILITIES, CERTAIN GOODS AND SERVICES ARE PROVIDED BY DISQUALIFIED PARTIES WITHOUT CHARGE.

Identifier	Return Reference	Explanation
	PART XV, QUESTION 1	THE ONLY SUBSTANTIAL CONTRIBUTOR IS KAYNE ANDERSON CAPITAL ADVISORS, L P , AS NOTED ON SCHEDULE B, PART I SOME OF THE FOUNDATION'S MANAGERS ARE PARTNERS IN THE PARTNERSHIP

Identifier	Return Reference	Explanation
	PART VII-B LINE 1(A)(4) AND 1(B)	THE ORGANIZATION HAS INVESTED IN AN INVESTMENT FUND (LP) IN WHICH THE SENIOR MANAGEMENT OF SUCH FUND ARE DISQUALIFIED PARTIES, WITH RESPECT TO KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION CAPITAL CONTRIBUTIONS AND WITHDRAWALS FROM THE LP ARE NOT A SALE OR EXCHANGE BETWEEN DISQUALIFIED PARTIES AND THE LP WITHIN THE MEANING OF SELF DEALING RULES OF CODE SEC 4941(D)(1)(A), NOR A TRANSFER TO, OR USE BY OR FOR THE BENEFIT OF, A DISQUALFIED PERSON OF THE INCOME OR ASSETS OF THE PRIVATE FOUNDATION UNDER SELF DEALING RULES OF CODE SEC 4941(D)(1)(E)

TY 2013 Investments - Other Schedule

Name: KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

EIN: 90-0729378

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
KAYNE ANDERSON INFRASTRUCTURE INCOME FUND, L.P.	FMV	2,319,009	2,319,009

TY 2013 Other Assets Schedule

Name: KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

EIN: 90-0729378

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
MISC RECEIVABLE	600		

TY 2013 Other Decreases Schedule

Name: KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

EIN: 90-0729378

Description	Amount
CASH TO ACCRUAL ADJ FROM PRIOR YEAR GRANTS PAYABLE	115,423
UNREALIZED LOSS	4,202

TY 2013 Other Income Schedule

Name: KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

EIN: 90-0729378

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ORDINARY INCOME FROM PASSTHROUGH ENTITY	60,115	59,663	60,115

TY 2013 Other Increases Schedule

Name: KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION

EIN: 90-0729378

Description	Amount
RECOVERY OF PRIOR YEAR QUALIFYING DISTRIBUTION	114,500

Form **3115** (Rev December 2009) Department of the Treasury Internal Revenue Service

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions) KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION	Identification number (see instructions) 90-0729378
	Principal business activity code number (see instructions) 813000
Number, street, and room or suite no If a P O box, see the instructions 1800 AVENUE OF THE STARS	Tax year of change begins (MM/DD/YYYY) 01/01/13
	Tax year of change ends (MM/DD/YYYY) 12/31/13
City or town, state, and ZIP code LOS ANGELES, CA 90067	Name of contact person (see instructions) DANIEL DIGIALLONARDO
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Contact person's telephone number (310)284-5511

If the applicant is a member of a consolidated group, check this box . . . ▶ ☐

If **Form 2848,** Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box . . . ▶ ☐

Check the box to indicate the type of applicant.

- ☐ Individual
- ☐ Corporation
- ☐ Controlled foreign corporation (Sec 957)
- ☐ 10/50 corporation (Sec 904(d)(2)(E))
- ☐ Qualified personal service corporation (Sec 448(d)(2))
- ☒ Exempt organization Enter Code section ▶ 501(C)(3)
- ☐ Cooperative (Sec 1381)
- ☐ Partnership
- ☐ S Corporation
- ☐ Insurance Co (Sec 816(a))
- ☐ Insurance Co (Sec 831)
- ☐ Other (specify) ▶

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- ☐ Depreciation or Amortization
- ☐ Financial Products and/or Financial Activities of Financial Institutions
- ☒ Other (specify) ▶ CASH TO ACCRUAL CHANGE

Caution *To be eligible for approval of the requested change in method of accounting the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayers requested change in method of accounting This includes all information requested on this Form 3115 (including its instructions) as well as any other information that is not specifically requested*

The taxpayer must attach all applicable supplemental statements requested throughout this form

Part I Information For Automatic Change Request

		Yes	No
1	Enter the applicable designated automatic accounting method change number for the requested automatic change Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change See instructions ▶ (a) Change No 122 (b) Other ☐ Description ▶		
2	Do any of the scope limitations described in section 4 02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation . . .		X

Note: *Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)*

Part II Information For All Requests

		Yes	No
3	Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? . . . If "Yes," the applicant is not eligible to make the change under automatic change request procedures		X
4a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? . . . If "No," go to line 5		X
b	Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)? . . .		X

Signature *(see instructions)*

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge

Filer	Preparer (other than filer/applicant)
Signature and date	Signature of individual preparing the application and date
Name and title (print or type)	Name of individual preparing the application (print or type)
	KPMG LLP Name of firm preparing the application

Part II **Information For All Requests** (continued)

		Yes	No
4 c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		X
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?		X
	If "Yes," attach the consent statement from the director		
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period?		X
	If "Yes," check the box for the applicable window period and attach the required statement (see instructions) ☐ 90 day ☐ 120 day Date examination ended ▶		
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ Telephone number ▶ Tax year(s) ▶		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	N	A
5 a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?		X
	If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court Name ▶ Telephone number ▶ Tax year(s) ▶		
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?	N	A
c	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?		X
	If "Yes," attach an explanation		
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's **(a)** name, **(b)** identification number, **(c)** address, and **(d)** tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court		
7	If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?	N	A
	If "Yes," the applicant is **not** eligible to make the change		
8a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		X
b	If "Yes," attach an explanation		
9 a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?		X
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation		
10 a	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s)		
11	Is the applicant requesting to change its **overall** method of accounting?	X	
	If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting Also, complete Schedule A on page 4 of this form		
	Present method: ☒ Cash ☐ Accrual ☐ Hybrid (attach description)		
	Proposed method: ☐ Cash ☒ Accrual ☐ Hybrid (attach description)		

Part II Information For All Requests (continued)

		Yes	No
12	If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following **a** The item(s) being changed **b** The applicant's present method for the item(s) being changed **c** The applicant's proposed method for the item(s) being changed **d** The applicant's present overall method of accounting (cash, accrual, or hybrid)		
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each If the applicant has more than one trade or business as defined in Regulations section 1 446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application		
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . If "No," attach an explanation	X	
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e g , a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?		X
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application		
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?	X	
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change		

1st preceding year ended mo 12 yr 2012	2nd preceding year ended mo 12 yr 2011	3rd preceding year ended mo 12 yr 2010
$ 0.00	$ 0.00	$ 0.00

Part III Information For Advance Consent Request

		Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures		
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method Include all authority (statutes, regulations, published rulings, court cases, etc) supporting the proposed method Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists		
20	Attach a copy of all documents related to the proposed change (see instructions)		
21	Attach a statement of the applicant's reasons for the proposed change		
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . If "No," attach an explanation		
23a	Enter the amount of **user fee** attached to this application (see instructions) ▶ $ ________________		
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)		

Part IV Section 481(a) Adjustment

		Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . If "Yes," do not complete lines 25, 26, and 27 below		X
25	Enter the section 481(a) adjustment Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ $ 0.00 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment If it is based on more than one component, show the computation for each component If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant		

Part IV **Section 481(a) Adjustment** (continued)

		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than $25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		X
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation		X

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed)

Part I **Change in Overall Method** (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change If none, state "None " Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g

		Amount
a	Income accrued but not received (such as accounts receivable)	$ NONE
b	Income received or reported before it was earned (such as advanced payments) Attach a description of the income and the legal basis for the proposed method	NONE
c	Expenses accrued but not paid (such as accounts payable)	NONE
d	Prepaid expenses previously deducted	NONE
e	Supplies on hand previously deducted and/or not previously reported	NONE
f	Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II	NONE
g	Other amounts (specify) Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment ►	NONE
h	**Net section 481(a) adjustment** (Combine lines 1a-1g) Indicate whether the adjustment is an increase (+) or decrease (-) in income Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25	$ NONE

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ **Yes** ☒ **No**

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change Also attach a statement specifying the accounting method used when preparing the balance sheet If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e g , tax-exempt organization returns) for that period If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences

Part II **Change to the Cash Method For Advance Consent Request** (see instructions) N/A

Applicants requesting a change to the cash method must attach the following information

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

Schedule B - Change to the Deferral Method for Advance Payments (see instructions) N/A

1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5 02 of Rev Proc 2004-34, 2004-1 C B 991, attach the following information

a A statement explaining how the advance payments meet the definition in section 4 01 of Rev Proc 2004-34

b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8 02(3)(a)-(c) of Rev Proc 2004-34

c If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8 03(2)(a)-(f) of Rev Proc 2004-34

2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1 451-5(b)(1)(ii), attach the following

a A statement explaining how the advance payments meet the definition in Regulations section 1 451-5(a)(1)

b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices See Regulations sections 1 451-5(a)(2)(i) and (3)

c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports See Regulations section 1 451-5(b)(1)(ii)

d A statement explaining whether the inventoriable goods exception of Regulations section 1 451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

Schedule C - Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information N/A

Complete this section if the requested change involves changes within the LIFO inventory method Also, attach a copy of all **Forms 970,** Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method

1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items

a Valuing inventory (e g , unit method or dollar-value method)

b Pooling (e g , by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc)

c Pricing dollar-value pools (e g , double-extension, index, link-chain, link-chain index, IPIC method, etc)

d Determining the current-year cost of goods in the ending inventory (i e , most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)

2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation

3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable

4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable

5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method

6 If changing to the IPIC method, attach a completed Form 970

Part II Change in Pooling Inventories N/A

1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use

2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1 472-8(b)(1) and (2)

a A description of the types of products produced by the applicant If possible, attach a brochure

b A description of the types of processes and raw materials used to produce the products in each proposed pool

c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces

d A description of the natural business divisions adopted by the taxpayer State whether separate cost centers are maintained and if separate profit and loss statements are prepared

e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool

f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool

g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing

3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar See Regulations section 1 472-8(b)(3)

4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business See Regulations section 1 472-8(c)

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8) N/A

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts Also, attach a representative actual contract (without any deletion) for the requested change If the applicant is a construction contractor, attach a detailed description of its construction activities

2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? . . . . ☐ Yes ☐ No

b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? . . . . ☐ Yes ☐ No
If line 2b is "No," attach an explanation

c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1 460-4(b)? . . . . ☐ Yes ☐ No

d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1 460-4(c)(2)?. . . . . ☐ Yes ☐ No
If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor
If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use

3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?. . . . . ☐ Yes ☐ No

b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts

c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods

4 To determine a contract's completion factor using the percentage-of-completion method

a Will the applicant use the cost-to-cost method in Regulations section 1 460-4(b)? . . . . ☐ Yes ☐ No

b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1 460-5(c))? . . . . ☐ Yes ☐ No

5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8) N/A

1 Attach a description of the inventory goods being changed

2 Attach a description of the inventory goods (if any) NOT being changed

3 a Is the applicant subject to section 263A? If "No," go to line 4a . . . . ☐ Yes ☐ No

b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation . . . . ☐ Yes ☐ No

	Inventory Being Changed		Inventory Not Being Changed
4 a Check the appropriate boxes below			
Identification methods	Present method	Proposed method	Present method
Specific identification			
FIFO			
LIFO			
Other (attach explanation)			
Valuation methods			
Cost			
Cost or market, whichever is lower			
Retail cost			
Retail, lower of cost or market			
Other (attach explanation)			
b Enter the value at the end of the tax year preceding the year of change			

5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions)

a Copies of Form(s) 970 filed to adopt or expand the use of the method

b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1 472-6(a) or (b), or whether the applicant is proposing a different method

c **Only for applicants requesting an automatic change.** The statement required by section 22 01(5) of the Appendix of Rev Proc 2008-52 (or its successor)

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)) N/A

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale The description must include the following

1 The method of allocating direct and indirect costs (i e , specific identification, burden rate, standard cost, or other reasonable allocation method)

2 The method of allocating mixed service costs (i e , direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)

3 The method of capitalizing additional section 263A costs (i e , simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U S ratio, or other reasonable allocation method)

Section B - Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460 Mark "N/A" in a box if those costs are not incurred by the applicant If a box is not checked, it is assumed that those costs are not fully included to the extent required Attach an explanation for boxes that are not checked

		Present method	Proposed method
1	Direct material		
2	Direct labor		
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Employee benefits		
7	Indirect materials and supplies		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18	Engineering and design costs (not including section 174 research and experimental expenses)		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27	Interest		
28	Other costs (Attach a list of these costs)		

Part III Method of Cost Allocation (see instructions) (continued) N/A

Section C - Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs)

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3	Bidding expenses not included in Section B, line 22		
4	General and administrative costs not included in Section B		
5	Income taxes		
6	Cost of strikes		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11	Other costs (Attach a list of these costs)		

Schedule E - Change in Depreciation or Amortization (see instructions) N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section Applicants ***must*** provide this information for each item or class of property for which a change is requested

Note. *See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168 **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions)*

1 Is depreciation for the property determined under Regulations section 1 167(a)-11 (CLADR)? ☐ **Yes** ☐ **No**
If "Yes," the only changes permitted are under Regulations section 1 167(a)-11(c)(1)(iii)

2 Is any of the depreciation or amortization required to be capitalized under any Code section (e g , section 263A)? ☐ **Yes** ☐ **No**
If "Yes," enter the applicable section ▶ ____________

3 Has a depreciation, amortization, or expense election been made for the property (e g , the election under sections 168(f)(1), 179, or 179C)? ☐ **Yes** ☐ **No**
If "Yes," state the election made ▶ ____________

4 a To the extent not already provided, attach a statement describing the property being changed Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity

b If the property is residential rental property, did the applicant live in the property before renting it? ☐ **Yes** ☐ **No**

c Is the property public utility property? ☐ **Yes** ☐ **No**

5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e g , depreciable property, inventory property, supplies under Regulations section 1 162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc)

6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods

a The Code section under which the property is or will be depreciated or amortized (e g , section 168(g))

b The applicable asset class from Rev Proc 87-56, 1987-2 C B 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 C B 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant

c The facts to support the asset class for the proposed method

d The depreciation or amortization method of the property, including the applicable Code section (e g , 200% declining balance method under section 168(b)(1))

e The useful life, recovery period, or amortization period of the property

f The applicable convention of the property

g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

FORM 3115, PART II, LINE 13

KAYNE ANDERSON CAPITAL ADVISORS FOUNDATION IS A 501(C)(3) TAX EXEMPT PRIVATE FOUNDATION. INCOME FOR THE FOUNDATION IS PRIMARILY DERIVED FROM CHARITABLE CONTRIBUTIONS RECEIVED WITH A SMALL AMOUNT OF PASSIVE INCOME EARNED ON INVESTMENTS.

FORM 3115, PART IV, LINE 25

THE FOUNDATION REVIEWED ITS ACCRUAL BASIS BALANCE SHEET AS OF 12/31/12 AND DETERMINED THE AGGREGATE AMOUNT OF NET INCOME AND/OR EXPENSE THAT WOULD HAVE BEEN REPORTED IN YEARS PRIOR IF IT HAD BEEN ON THE ACCRUAL METHOD OF ACCOUNTING IN SUCH PRIOR YEARS.

FORM 3115, SCHEDULE A, PART 1, LINE 2

THE FOUNDATION HAS GRANT PAYMENTS APPROVED FOR PAYMENT AT THE END OF THE YEAR BUT THE CASH WAS NOT DISBURSED UNTIL AFTER YEAR END.

FORM 3115, SCHEDULE A, PART I, LINE 3

KACALP Foundation
Balance Sheet
December 31, 2012

	CASH BASIS	ADJUSTMENTS	ACCRUAL BASIS
ASSETS			
Cash	$68,210	-	$68,210
Investment in Partnership - KAIIF	505,769	-	505,769
Misc Receivable	600	-	600
TOTAL ASSETS	574,579	-	574,579
LIABILITIES AND NET ASSETS			
Grants Payable	0	115,423	115,423
TOTAL LIABILITIES	0		115,423
NET ASSETS			
Net Assets - Beginning Balance	336,795		336,795
Net Income (Loss)	237,784	(115,423)	122,361
Ending Net Assets	574,579		459,156
TOTAL LIABILITIES AND NET ASSETS	574,579		574,579

KACALP Foundation
INCOME STATEMENT
For the Year Ended December 31, 2012

	CASH BASIS	ADJUSTMENTS	ACCRUAL BASIS
REVENUES			
Contribution Income	$1,514,580	-	$1,514,580
Investment Income	5,769	-	5,769
Total Revenues	1,520,349		1,520,349
Expenses	-		-
Charitable Contributions	1,282,565	115,423	1,397,988
Total Expenses	1,282,565		1,397,988
NET INCOME/(LOSS)	$237,784		$122,361