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Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

► **Do not enter Social Security numbers on this form as it may be made public.**
► Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf.*

OMB No 1545-0052

2013

For calendar year 2013, or tax year beginning 2/01 **, 2013, and ending** 1/31 , 2014

THE LEON AND TOBY COOPERMAN
FAMILY FOUNDATION
C/O GITTELMAN & CO PC, PO BOX 2369
CLIFTON, NJ 07015-2369

A Employer identification number 13-3102941

B Telephone number (see the instructions) (973) 778-8885

C If exemption application is pending, check here ► ☐

D 1 Foreign organizations, check here ► ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ► ☐

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► ☐

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

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

I Fair market value of all assets at end of year *(from Part II, column (c), line 16)* ► $ 296,329,153.

J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis)*

		Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*	**(a)** Revenue and expenses per books	**(b)** Net investment income	**(c)** Adjusted net income	**(d)** Disbursements for charitable purposes (cash basis only)
REVENUE	1	Contributions, gifts, grants, etc, received (att sch)	48,608,150.			
	2	Ck ► ☐ if the foundn is **not** req to att Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	24,478,434.	24,478,434.		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain/(loss) from sale of assets not on line 10	17,676,457.	Statement 1		
	b	Gross sales price for all assets on line 6a 37,371,181.				
	7	Capital gain net income (from Part IV, line 2)		16,236,553.		
	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/(loss) (att sch)				
	11	Other income (attach schedule) See Statement 2	17,560,556.	12,031,543.		
	12	**Total.** Add lines 1 through 11	108,323,597.	52,746,530.	0.	
OPERATING AND ADMINISTRATIVE EXPENSES	13	Compensation of officers, directors, trustees, etc	0.			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach sch)				
	c	Other prof fees (attach sch) See St 3	20.	20.		
	17	Interest	1,671,251.	1,671,251.		
	18	Taxes (attach schedule)(see instrs) See Stm 4	304,846.	1,846.		
	19	Depreciation (attach sch) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule) See Statement 5	5,408,060.	5,407,718.		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	7,384,177.	7,080,835.		
	25	Contributions, gifts, grants paid Part XV	13,356,434.			13,356,434.
	26	**Total expenses and disbursements.** Add lines 24 and 25	20,740,611.	7,080,835.	0.	13,356,434.
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	87,582,986.			
	b	**Net investment income** (if negative, enter -0-)		45,665,695.		
	c	**Adjusted net income** (if negative, enter -0-)			0.	

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Part II Balance Sheets

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

			Beginning of year	End of year	
			(a) Book Value	**(b)** Book Value	**(c)** Fair Market Value
ASSETS	1	Cash – non-interest-bearing	82,363.	647,929.	647,929.
	2	Savings and temporary cash investments	158,590.	2,748,746.	2,748,746.
	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 sch) ►			
		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)	196,191,656.	240,004,720.	292,932,478.
	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)			
	14	Land, buildings, and equipment basis ►			
		Less: accumulated depreciation (attach schedule) ►			
	15	Other assets (describe ►)			
	16	**Total assets** (to be completed by all filers – see the instructions Also, see page 1, item I)	196,432,609.	243,401,395.	296,329,153.
LIABILITIES	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ►)			
	23	**Total liabilities** (add lines 17 through 22)	0.	0.	
NET ASSETS OR FUND BALANCES		**Foundations that follow SFAS 117, check here ► ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ► ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	155,055,463.	180,688,933.	
	28	Paid-in or capital surplus, or land, building, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	41,377,146.	62,712,462.	
	30	**Total net assets or fund balances** (see instructions)	196,432,609.	243,401,395.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	196,432,609.	243,401,395.	

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	196,432,609.
2	Enter amount from Part I, line 27a	2	87,582,986.
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	284,015,595.
5	Decreases not included in line 2 (itemize) ► See Statement 6	5	40,614,200.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	243,401,395.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a	See Statement 7			
b				
c				
d				
e				

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

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

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) — If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7	2	16,236,553.
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	0.

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 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 (column (b) divided by column (c))
2012	8,801,620.	174,151,599.	0.050540
2011	6,929,820.	147,484,147.	0.046987
2010	5,200,251.	104,965,701.	0.049542
2009	4,049,983.	77,023,952.	0.052581
2008	5,728,837.	108,688,606.	0.052709

2	**Total** of line 1, column (d)	2	0.252359
3	Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.050472
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	254,390,612.
5	Multiply line 4 by line 3	5	12,839,603.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	456,657.
7	Add lines 5 and 6	7	13,296,260.
8	Enter qualifying distributions from Part XII, line 4	8	13,356,434.

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 instructions)

1 a 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 instrs)**				
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► ☒ and enter 1% of Part I, line 27b			1	456,657.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (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	456,657.
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	456,657.
6 Credits/Payments				
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6a	360,028.		
b Exempt foreign organizations – tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c	138,000.		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments Add lines 6a through 6d			7	498,028.
8 Enter any **penalty** for underpayment of estimated tax Check here ☒ if Form 2220 is attached			8	3,744.
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	37,627.
11 Enter the amount of line 10 to be: **Credited to 2014 estimated tax** ► 37,627. **Refunded** ►			11	0.

Part VII-A Statements Regarding Activities

		Yes	No
1 a 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		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
*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		X
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		X
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		X
4 a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	X	
b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4b	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If 'Yes,' attach the statement required by General Instruction T*	5		X
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	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If 'Yes,' complete Part II, column (c), and Part XV*	7	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ► NJ			
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	X	
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		X
10 Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10		X

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		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► GITTELMAN & COMPANY, P.C. Telephone no ► (973) 778-8885

Located at ► 300 COLFAX AVENUE CLIFTON NJ ZIP + 4 ► 07013

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** – Check here N/A ► ☐

and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A

			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		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If 'Yes,' enter the name of the foreign country ►			

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

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.			Yes	No
1 a 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 instructions)?		1 b	N/A	
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?		1 c		X
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)		2 b	N/A	
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__				
3 a 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)*		3 b	N/A	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4 a		X
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?		4 b		X

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

5 a 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)? **5 b** N/A

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? N/A ☐ **Yes** ☐ **No**

If 'Yes,' attach the statement required by Regulations section 53 4945-5(d).

6 a 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? **6 b** No: X

If 'Yes' to 6b, file Form 8870

7 a 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? N/A **7 b**

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 Statement 8		0.	0.	0.

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

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

Total number of other employees paid over $50,000 ► 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 PLEASE NOTE, THE FOUNDATION IS NOT INVOLVED IN ANY DIRECT CHARITABLE ACTIVITIES. ITS PRIMARY PURPOSE IS TO SUPPORT, BY CONTRIBUTIONS, OTHER ORGANIZATIONS EXEMPT UNDER INTERNAL REVENUE CODE SECTION 501(C)(3).	
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 N/A	
2	
All other program-related investments See 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	253,719,643.
b	Average of monthly cash balances		1b	4,544,938.
c	Fair market value of all other assets (see instructions)		1c	
d	**Total** (add lines 1a, b, and c)		1d	258,264,581.
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	258,264,581.
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)		4	3,873,969.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	254,390,612.
6	**Minimum investment return.** Enter 5% of line 5		6	12,719,531.

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	12,719,531.
2a	Tax on investment income for 2013 from Part VI, line 5	2a 456,657.		
b	Income tax for 2013 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	456,657.
3	Distributable amount before adjustments Subtract line 2c from line 1		3	12,262,874.
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	12,262,874.
6	Deduction from distributable amount (see instructions)		6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	12,262,874.

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	13,356,434.
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	13,356,434.
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	456,657.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	12,899,777.

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					12,262,874.
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	494,028.				
b From 2009	338,219.				
c From 2010	86,794.				
d From 2011					
e From 2012	471,952.				
f **Total** of lines 3a through e		1,390,993.			
4 Qualifying distributions for 2013 from Part XII, line 4 ► $ 13,356,434.					
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					12,262,874.
e Remaining amount distributed out of corpus		1,093,560.			
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		2,484,553.			
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)		494,028.			
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		1,990,525.			
10 Analysis of line 9					
a Excess from 2009	338,219.				
b Excess from 2010	86,794.				
c Excess from 2011					
d Excess from 2012	471,952.				
e Excess from 2013	1,093,560.				

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

1 a 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 foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2013	**(b)** 2012	**(c)** 2011	**(d)** 2010	**(e) Total**
2 a 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 foundation had $5,000 or more in assets at any time during the year – see instructions.)**

1 Information Regarding Foundation Managers:

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

See Statement 9

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

None

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

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

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

See Statement 10

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

See Statement for Line 2a

c Any submission deadlines

See Statement for Line 2a

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

See Statement for Line 2a

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 CONTRIBUTIONS LIST SEE ATTACHED VARIOUS, NJ 07015	NONE	N/A	VARIOUS	13,356,434.
Total			► **3a**	13,356,434.
b *Approved for future payment*				
Total			► **3b**	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) 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			14	24,478,434.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory	900099	1,439,904.	18	16,236,553.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a See Statement 11		5,529,013.		12,031,543.	
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		6,968,917.		52,746,530.	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 59,715,447.

(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)
N/A	

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	1 a (1)		X
(2) Other assets	1 a (2)		X
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1 b (1)		X
(2) Purchases of assets from a noncharitable exempt organization	1 b (2)		X
(3) Rental of facilities, equipment, or other assets	1 b (3)		X
(4) Reimbursement arrangements	1 b (4)		X
(5) Loans or loan guarantees	1 b (5)		X
(6) Performance of services or membership or fundraising solicitations	1 b (6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c		X

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
N/A			

2 a 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
N/A		

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

Signature of officer or trustee

Date 10/31/2014

Title Trustee

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name Mark I. Gittelman, CPA	Preparer's signature Mark I. Gittelman, CPA	Date 10/30/14	Check ☐ if self-employed	PTIN P00059708
Firm's name ► Gittelman & Company P.C.			Firm's EIN ► 22-2377538	
Firm's address ► P.O. Box 2369 Clifton, NJ 07015-2369			Phone no (973) 778-8885	

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2013

Name of the organization THE LEON AND TOBY COOPERMAN FAMILY FOUNDATION

Employer identification number 13-3102941

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 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 to 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 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, or 990-PF. Schedule **B** (Form 990, 990-EZ, or 990-PF) (2013)

Schedule **B** (Form 990, 990-EZ, or 990-PF) (2013) Page 1 of 1 of **Part 1**

Name of organization	**Employer identification number**
THE LEON AND TOBY COOPERMAN	13-3102941

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) Number	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
1	LEON COOPERMAN 45 WATCHUNG ROAD SHORT HILLS, NJ 07078	$ 15,850,000.	**Person** ☐ **Payroll** ☐ **Noncash** ☒ (Complete Part II for noncash contributions)

(a) Number	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
2	LEON COOPERMAN 45 WATCHUNG ROAD SHORT HILLS, NJ 07078	$ 630,400.	**Person** ☐ **Payroll** ☐ **Noncash** ☒ (Complete Part II for noncash contributions.)

(a) Number	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
3	LEON COOPERMAN 45 WATCHUNG ROAD SHORT HILLS, NJ 07078	$ 6,401,250.	**Person** ☐ **Payroll** ☐ **Noncash** ☒ (Complete Part II for noncash contributions)

(a) Number	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
4	LEON COOPERMAN 45 WATCHUNG ROAD SHORT HILLS, NJ 07078	$ 12,662,500.	**Person** ☐ **Payroll** ☐ **Noncash** ☒ (Complete Part II for noncash contributions)

(a) Number	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
5	TOBY COOPERMAN 45 WATCHUNG ROAD SHORT HILLS, NJ 07078	$ 13,064,000.	**Person** ☐ **Payroll** ☐ **Noncash** ☒ (Complete Part II for noncash contributions)

(a) Number	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
		$	**Person** ☐ **Payroll** ☐ **Noncash** ☐ (Complete Part II for noncash contributions)

Schedule B (Form 990, 990-EZ, or 990-PF) (2013) Page 1 to 1 of **Part II**

Name of organization	Employer identification number
THE LEON AND TOBY COOPERMAN	13-3102941

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
1	500,000 shares MDC Partners	$ 15,850,000.	10/30/13
2	80,000 shares Fortress	$ 630,400.	7/29/13
3	250,000 shares MDC Partners	$ 6,401,250.	12/23/13
4	500,000 shares MDC Partners	$ 12,662,500.	12/31/13
5	1,150,000 shares Newcastle Investment Trust	$ 13,064,000.	4/29/13
		$	

BAA Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Schedule **B** (Form 990, 990-EZ, or 990-PF) (2013) Page 1 to 1 of **Part III**

Name of organization
THE LEON AND TOBY COOPERMAN

Employer identification number
13-3102941

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 total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year (Enter this information once See instructions.) ► $ N/A
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
----	N/A		

(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

Statement 1
Form 990-PF, Part I, Line 6a
Net Gain (Loss) from Noninventory Sales Per Books
Assets Not Included in Part IV

Description: KKR FINANCIAL HOLDINGS
Date Acquired: Various
How Acquired: Purchase
Date Sold: Various
To Whom Sold:
Gross Sales Price: 84,837.
Cost or Other Basis: 0.
Basis Method: Cost
Gain (Loss) 84,837.

Description: KKR FINANCIAL HOLDINGS
Date Acquired: Various
How Acquired: Purchase
Date Sold: Various
To Whom Sold:
Gross Sales Price: 1,355,067.
Cost or Other Basis: 0.
Basis Method: Cost
Gain (Loss) 1,355,067.

Total $ 1,439,904.

Statement 2
Form 990-PF, Part I, Line 11
Other Income

	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income
ATLAS ENERGY LP	$ -142,243.	$ 42,895.	
ATLAS RESOURCE PARTNERS L	-39,384.		
CAPITAL SPRING DIRECT	15,502.	15,502.	
ELLINGTON FINANCIAL LLC	220,004.	84,166.	
JANA PARTNERS	937,226.	937,226.	
KKR FINANCIAL HOLDINGS	834,451.	2,357,093.	
KODIAK	611.	611.	
LINN ENERGY	668,819.	-2,221,985.	
OAKTREE CAPITAL GROUP LLC	448.	448.	
OMEGA CHARITABLE PARTNERS	9,317,539.	5,034,949.	
RIALTO MEZZANINE PARTNERS	27,852.	27,852.	
RREF II DOMESTIC INVESTOR	38,456.	38,456.	
SECTION 1231	-36,937.	-36,937.	
SECTION 1256 CONTRACTS	5,718,212.	5,718,212.	
Total	$17,560,556.	$11,998,488.	$ 0.

Statement 3
Form 990-PF, Part I, Line 16c
Other Professional Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
BANK FEES	$ 20.	$ 20.		
Total	$ 20.	$ 20.	$ 0.	$ 0.

Statement 4
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
CURRENT YEAR ESTIMATES	$ 303,000.			
FOREIGN TAXES	1,846.	$ 1,846.		
Total	$ 304,846.	$ 1,846.	$ 0.	$ 0.

Statement 5
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
CHARITABLE CONTRIBUTIONS FROM K1	$ 283.	$ 283.		
DEPLETION	953,118.	953,118.		
NONDEDUCTIBLE EXPENSES	342.			
PORTFOLIO DEDUCTIONS	1,400,491.	1,400,491.		
SECTION 59(E)(2) EXPENSES	3,010,931.	3,010,931.		
SECTION 743B DEPRECIATION	42,895.	42,895.		
Total	$ 5,408,060.	$ 5,407,718.	$ 0.	$ 0.

Statement 6
Form 990-PF, Part III, Line 5
Other Decreases

PRIOR PERIOD ADJUSTMENT TO COST BASIS OF DONATED SECURITIES	$ 6,313,495.
UNREALIZED APPRECIATION ON DONATED SECURITIES	34,300,705.
Total	$ 40,614,200.

Statement 7
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Item	(a) Description	(b) How Acquired	(c) Date Acquired	(d) Date Sold
1	KKR FINANCIAL HOLDINGS	Purchased	Various	Various
2	KKR FINANCIAL HOLDINGS	Purchased	Various	Various
3	ATLAS ENERGY RESOURCES	Purchased	Various	Various
4	ATLAS ENERGY RESOURCES	Purchased	Various	Various
5	25000 SOLAR CAPITAL	Purchased	7/23/2012	4/23/2013
6	200000 LINN ENERGY	Purchased	Various	Various
7	100000 SPIDER BARCLAYS HIGH YIELD BOND	Purchased	Various	7/23/2013
8	80000 FORTRESS INVESTMENT GROUP	Purchased	Various	7/29/2013
9	50000 SPIDER BARCLAYS HIGH YIELD BOND	Purchased	Various	7/29/2013
10	30000 AUTOMATIC DATA PROCESSING INC CMN	Purchased	Various	Various
11	150000 MDC PARTNERS INC	Purchased	12/14/2009	Various
12	TEMPO	Purchased	10/25/2011	12/31/2013
13	STAR ASIA SPV LLC	Purchased	Various	Various
14	472.5001 JANA	Purchased	Various	Various
15	OMEGA CHARITABLE PARTNERSHIP LP	Purchased	Various	Various
16	OMEGA CHARITABLE PARTNERSHIP LP	Purchased	Various	Various
17	ELLINGTON FINANCIAL LLC	Purchased	Various	Various
18	OAKTREE CAPITAL GROUP LLC CMN	Purchased	Various	Various
19	OAKTREE CAPITAL GROUP LLC CMN	Purchased	Various	Various

Item	(e) Gross Sales	(f) Deprec. Allowed	(g) Cost Basis	(h) Gain (Loss)	(i) FMV 12/31/69	(j) Adj. Bas. 12/31/69	(k) Excess (i)-(j)	(l) Gain (Loss)
1	62,422.		0.	62,422.				$ 62,422.
2	997,072.		0.	997,072.				997,072.
3	0.		20.	-20.				-20.
4	0.		2,545.	-2,545.				-2,545.
5	581,929.		573,239.	8,690.				8,690.
6	6612306.		5930359.	681,947.				681,947.
7	4072179.		3021526.	1050653.				1050653.
8	624,517.		299,308.	325,209.				325,209.
9	2015330.		1759301.	256,029.				256,029.
10	2209464.		1002519.	1206945.				1206945.
11	4931771.		1255522.	3676249.				3676249.
12	0.		4000000.	-4000000.				-4000000.
13	1036955.		311,103.	725,852.				725,852.
14	3000000.		1539282.	1460718.				1460718.
15	519,893.		0.	519,893.				519,893.
16	9242541.		0.	9242541.				9242541.
17	1,807.		0.	1,807.				1,807.
18	2,043.		0.	2,043.				2,043.
19	21,048.		0.	21,048.				21,048.
							Total	$16236553.

Statement 8
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen-sation	Contri-bution to EBP & DC	Expense Account/ Other
LEON G. COOPERMAN 17024 BROOKWOOD DRIVE BOCA RATON, FL 33496	Trustee 0	$ 0.	$ 0.	$ 0.
TOBY F. COOPERMAN 45 WATCHUNG ROAD SHORT HILLS, NJ 07078	Trustee 0	0.	0.	0.
MICHAEL S. COOPERMAN PO BOX 230 MANCHESTER, VT 05255	Trustee 0	0.	0.	0.
WAYNE M. COOPERMAN 56 LAKE ROAD SHORT HILLS, NJ 07078	Trustee 0	0.	0.	0.
JODI COOPERMAN 56 LAKE ROAD SHORT HILLS, NJ 07078	Trustee 0	0.	0.	0.
	Total	$ 0.	$ 0.	$ 0.

Statement 9
Form 990-PF, Part XV, Line 1a
Foundation Managers - 2% or More Contributors

LEON G. COOPERMAN
TOBY F. COOPERMAN

Statement 10
Form 990-PF, Part XV, Line 2a-d
Application Submission Information

Name of Grant Program:	LEON AND TOBY COOPERMAN FAMILY FOUNDATIO
Name:	LEON COOPERMAN
Care Of:	GITTELMAN & COMPANY
Street Address:	PO BOX 2369
City, State, Zip Code:	CLIFTON, NJ 07015
Telephone:	
E-Mail Address:	
Form and Content:	WRITTEN SPECIFYING PURPOSE
Submission Deadlines:	NONE
Restrictions on Awards:	NONE

Statement 11
Form 990-PF, Part XVI-A, Line 11
Other Revenue

Other Revenue	(A) Business Code	(B) Unrelated Business Amount	(C) Exclusion Code	(D) Excluded Amount	(E) Related or Exempt Function
ACCRETION			14		
ATLAS ENERGY LP	211110	$ -185,138.	14	$ 42,895.	
ATLAS PIPELINE PARTNERS	211110		14		
ATLAS RESOURCE PARTNERS L	211110	-39,384.	14		
CAPITAL SPRING DIRECT			14	15,502.	
ELLINGTON FINANCIAL LLC	900099	135,838.	1	84,166.	
JANA PARTNERS			1	937,226.	
KKR FINANCIAL HOLDINGS	900099	-1522642.	14	2,357,093.	
KODIAK			14	611.	
LINN ENERGY	211110	2,890,804.	14	-2221985.	
OAKTREE CAPITAL GROUP LLC			1	448.	
OID			14		
OMEGA CHARITABLE PARTNERS	211110	4,282,590.	1	5,034,949.	
RIALTO MEZZANINE PARTNERS			14	27,852.	
RREF II DOMESTIC INVESTOR			14	38,456.	
SECTION 1231			14	-36,937.	
SECTION 1256 CONTRACTS			14	5,718,212.	
STAR ASIA SPV LLC	531390	-33,055.	16	33,055.	
Total		$ 5,529,013.		$ 12031543.	$ 0.

To: Mark Gittelman/Sheryl Dennis

The Leon and Toby Cooperman Family Foundation Contributions for the Year 2/1/13-1/31/14

Check Cleared	Check No.	Date	Organization	Contribution Amount
X	3283	2/1/13	Active Minds New York, NY	5.000.00
X	3284	2/1/13	The Opportunity Network New York. NY	1.000 00
X	3285	2/1/13	Adolph and Rose Levis JJC Boca Raton. FL	1.000.00
X	3286	2/1/13	Boys and Girls Clubs of Newark Warren. NJ	25.000 00
X	3287	2/1/13	American Friends of Magen David Adom Boca Raton. FL	500.00
X	3288	2/1/13	I Have A Dream Foundation New York. NY	500.00
X	3289	2/1/13	FIRST Israel Israel	1.000.00
X	3290	2/5/13	Turnaround for Children. Inc. New York. NY	1.000.00
X	3291	2/20/13	Starlight Children's Foundation New York. NY	1,000.00
X	3292	2/20/13	The Baruch College Fund New York. NY	1.000.00
X	3293	2/20/13	Rachel Coalition Florham Park. NJ	5.000 00
X	3294	2/20/13	Navy SEAL Foundation New York. NY	2.500.00
X	3295	2/22/13	Columbia Business School New York. NY	25.000.00
X	3296	3/1/13	Boston College Tribute Dinner Chestnut Hill. MA	5,000.00
X	3297	3/1/13	Boys Town Jerusalem Roseland. NJ	6.000.00
X	3298	3/1/13	St Baldrick's Foundation Monrovia. CA	1,000.00
X	3299	3/5/13	United Jewish Communities of MetroWest New Jersey Whippany. NJ	351,900.00
X	3300	3/12/13	Harlem Children's Zone New York. NY	25.000.00
X	3301	3/12/13	NJ Seeds Newark. NJ	500.00
X	3302	3/13/13	Ruth Rales JFS Food Bank Boca Raton, FL	500.00
X	3303	3/14/13	Bachman Strauss Destonia & Parkinson Foundation	1,000.00

			New York. NY	
X	3304	3/19/13	Success Academy Charter Schools New York. NY	10.000.00
X	3305	3/19/13	Foreign Policy Association New York. NY	30.000.00
X	3306	3/19/13	Migraine Research Foundation New York. NY	500.00
X	3307	3/20/13	Hands on Tzedakah (HOT) Boca Raton. FL	1.000.00
X	3308	3/25/13	Smile Train Washington. D.C	1.000.00
X	3309	3/25/13	Saint Barnabas Medical Center Foundation West Orange. NJ	25.000.00
X	3310	3/25/13	Ronald McDonald House of New York, Inc New York. NY	1.000.00
X	3311	3/26/13	The Brain Tumor Foundation New York. NY	2.500.00
X	3312	3/28/13	FAMILYConnections East Orange, NJ	100.000.00
X	3313	4/4/13	Damon Runyon Cancer Research Foundation New York, NY	50.000.00
X	3314	4/4/13	South Bronx Education Foundation Bronx. NY	20.000.00
X	3315	4/4/13	Chabad Short Hills. NJ	100.00
X	3316	4/5/13	New Horizons Camp West Orange. NJ	1.000.00
X	3317	4/9/13	Florence Fuller Child Development Centers (FFCDC. Inc.) Boca Raton, FL	1.000.00
X	3318	4/9/13	CANY New York, NY	300.00
X	3319	4/10/13	Boys' Club of New York New York. NY	10.000.00
X	3320	4/15/13	Seeds of Peace New York. NY	1,000.00
X	3321	4/15/13	Northside Center for Child Development New York. NY	2.500.00
X	3322	4/24/13	MorseLife Foundation West Palm Beach. FL	250.00
X	3323	4/24/13	USC Shoah Foundation New York, NY	1.000.00
X	3324	4/26/13	RAJE USA Brooklyn. NY	1.000.00
X	3325	4/30/13	The David and Susan Bloom Family Foundation New York, NY	50.000.00
X	3326	4/30/13	Jewish Vocational Service New York. NY	10.000.00
X	3327	4/30/13	Hillel	5.000.00

X	3352	7/18/13	AFHU-American Friends of Hebrew University Wycoff, NJ	5,000.00
X	3353	7/18/13	Harlem Children's Zone New York, NY	1,000.00
X	3354	7/18/13	Damon Runyon Cancer Research Foundation New York, NY	254,000.00
X	3355	7/22/13	NJ Heroes Mendham, NJ	25,000.00
X	3356	7/22/13	I Mentor New York, NY	2,500.00
X	3357	7/22/13	R4V, Inc Johnson City, TN	500.00
X	3358	7/29/13	Chai Lifeline New York, NY	1,000.00
X	3359	7/30/13	The Newmark School Scotch Plains, NJ	1,000.00
X	3360	7/30/13	Lymphoma Research Foundation New York, NY	5,000.00
X	3361	8/5/13	AJC (American Jewish Committee) New York, NY	500,000.00
X	3362	8/12/13	The Good People Fund, Inc Millburn, NJ	10,000.00
X	3363	8/21/13	Wounded Warrior Project Topeka, Kansas	500 00
X	3364	8/21/13	Israel Sports Exchange Wayne, NJ	2,800.00
X	3365	8/26/13	The York Street Project Jersey City, NJ	500.00
X	3366	8/26/13	Friends of Yemin Orde Bethesda, MD	1,000.00
X	3367	9/3/13	S.L.E Lupus Foundation New York, NY	1,000.00
Voided (as #3323 had previously been issued)	3368	9/3/13	USC Shoah Foundation New York, NY ($1,000)	0.00
X	3369	9/3/13	Simon Wiesenthal Center New York, NY	1,000.00
X	3370	9/3/13	Burr and Burton Academy Manchester VT	50,000.00
X	3371	9/10/13	The Abraham Fund New York, NY	1,000.00
X	3372	9/10/13	The First Tee of Connecticut Cromwell CT	3,000.00
X	3373	9/30/13	American Friends of Magen David Adom (AFMDA) New York, NY	10,000.00
12/12 – Chk never recvd Stop payment made #3423 was reissued	3374	9/30/13	Woodrow Wilson Center Washington, D.C. - $1,000.	0.00

			New York, NY	
X	3328	4/30/13	Vets Helping Heroes Greenacres, FL	1,000.00
X	3329	4/30/13	American Friends of the Hebrew University New York, NY	10,000.00
X	3330	4/30/13	Foundation for Diabetes Research Livingston, NJ	500.00
X	3331	5/1/13	Hadassah New York, NY	250.00
X	3332	5/4/13	Jewish Historical Society of NJ Whippany, NJ	5,000.00
X	3333	5/16/13	International Rescue Committee Albert Lea, MN	25,000.00
X	3334	5/20/13	Jewish Community Foundation of MetroWest NJ Whippany, NJ	350,000.00
X	3335	5/21/13	Facing History and Ourselves New York, NY	5,000.00
X	3336	5/28/13	The National Yiddish Theatre-Folksbiene New York, NY	10,000.00
X	3337	5/28/13	The Jewish Museum New York, NY	10,000.00
X	3338	5/30/13	Conservation International Arlington, VA	250,000.00
X	3339	6/3/13	The Interfaith Food Pantry of the Oranges Short Hills, NJ	25,000.00
X	3340	6/3/13	Newark Academy Annual Fund Livingston, NJ	1,000.00
X	3341	6/3/13	Saint Barnabas Medical Center Foundation West Orange, NJ	500.00
X	3342	6/3/13	American Friends of Israel Museum New York, NY	3,000.00
X	3343	6/5/13	Surprise Lake Camps New York, NY	5,000.00
X	3344	6/7/13	GiantKids Mahopac, NY	500.00
X	3345	6/7/13	The David Project Boston, MA	1,000.00
X	3346	6/7/13	The Jespy House South Orange, NJ	10,000.00
X	3347	6/17/13	Down the Block Short Hills, NJ	500.00
X	3348	6/17/13	American Friends of Tel Aviv University New York, NY	2,500.00
X	3349	6/24/13	University of Massachusetts Foundation Boston, MA	5,000.00
X	3350	6/26/13	U S. Holocaust Memorial Museum Washington, D C	250.00
X	3351	7/1/13	UJA (Greater MetroWest, NJ) Whippany, NJ	1,000.00

X	3375	9/30/13	Museum of Chinese in America New York. NY	1.000.00
X	3376	9/30/13	Hebrew Charter School Center New York. NY	2.500.00
X	3377	10/10/13	Hunter College Foundation. Inc. New York. NY	3.000.000.00
X	3378	10/8/13	United Way of Millburn-Short Hills Millburn. NJ	1.000.00
X	3379	10/11/13	Dolphins Cycling Challenge Miami Gardens. FL	1.000.00
X	3380	10/14/13	Dana-Farber Cancer Institute Boston. MA	250.00
X	3381	10/14/13	A Better Chance New York. NY	1,000.00
X	3382	10/14/13	The Jewish Foundation for the Righteous New York. NY	1,000.00
X	3383	10/14/13	Adolph & Rose Levis Jewish Community Center Boca Raton. FL	1.000.00
X	3384	10/17/13	Horn of Africa Education Development Fund Worcester. MA	18,000.00
X	3385	10/17/13	Hudson Institute Development Office Washington. D.C	1,000.00
X	3386	10/22/13	Sari Asher Center West Palm Beach. FL	250.00
X	3387	10/28/13	Prep for Prep New York. NY	50.000 00
X	3388	10/28/13	Invest for Kids, Inc Chicago. IL	5.000.00
X	3389	10/29/13	Rabbi Gewirtz Discretionary Fund South Orange. NJ	1.000.00
X	3390	10/30/13	St. Jude Children's Research Hospital New York. NY	5,000.00
X	3391	11/5/13	Columbia Business Fund New York. NY	5.000.00
X	3392	11/5/13	Foreign Policy Association New York. NY	1,000.00
X	3393	11/6/13	Ruth Rales Jewish Family Service Boca Raton. FL	25.000.00
X	3394	11/13/13	Stanford University Stanford. CA	1,000.000.00
X	3395	11/15/13	Bass Foundation Maplewood. NJ	5.000.00
X	3396	11/19/13	Wall Street Synagogue New York. NY	100.00
Voided – Replaced with 3398 payable to Damon Runyon Cancer Research Foundation	3397	11/19/13	Cancer Research Foundation New York. NY ($250.00)	0 00
X	3398	11/19/13	Damon Runyon Cancer Research Foundation	250.00

			New York, NY	
X	3399	11/22/13	Crohn's & Colitis Foundation of America 12,500 New York, NY, 12,500 Manalapan NJ	25,000.00
X	3400	11/27/13	Newark History Society Newark, NJ	5,000.00
X	3401	11/27/13	Lawyers for Children, Inc New York, NY	1,000.00
X	3402	1/2/14	Robin Hood Foundation New York, NY	250,000.00
X	3403	1/2/14	Hunts Point Alliance for Children Bronx, NY	25,000.00
X	3404	1/2/14	Congregation B'Nai Jeshurun Short Hills, NJ	200,000.00
X	3405	1/2/14	Boca Raton Regional Hospital Foundation Boca Raton, FL	20,000
X	3406	1/2/14	buildOn Stamford, CT	25,000.00
X	3407	1/2/14	Columbia Business School New York, NY	1,000,000.00
X	3408	1/2/14	Conservation International Arlington, VA	150,000.00
X	3409	1/2/14	Friends of the Israel Defense Forces (FIDF) Boca Raton, FL	20,000.00
X	3410	1/2/14	Manchester Community Library, dba Mark Skinner Library Manchester VT	50,000.00
X	3411	1/2/14	Harold Grinspoon Foundation – PJ Library West Springfield, MA	100,000.00
X	3412	1/2/14	Hunter College Foundation, Inc New York, NY	3,000,000.00
X	3413	12/3/13	Friends of Hudson River Park New York, NY	25,000.00
X	3414	12/6/13	Congregation B'Nai Jeshurun Short Hills, NJ	16,734.32
X	3415	12/6/13	Citymeals on Wheels New York, NY	2,500.00
X	3416	12/6/13	KIPP New York, Inc. New York, NY	10,000.00
X	3417	12/9/13	Birthright Israel New York, NY	25,000.00
X	3418	12/10/13	Foundation for Newark's Future Newark, NJ	500,000.00
X	3419	12/11/13	Kasparov Chess Foundation New York, NY	2,500.00
X	3420	1/2/14	Active Minds New York, NY	5,000.00
X	3421	12/13/13	Boca Raton Regional Hospital Foundation Boca Raton, FL	10,000.00
X	3422	12/14/13	Portfolios with Purpose New York, NY	10,000.00

X - This was a redo of check #3374 which was never received	3423	12/14/13	Woodrow Wilson Center Washington. D C	1.000.00
X	3424	12/17/13	St Sebastian Needham. MA	100.000.00
X	3425	12/24/13	The American Friends of the Israel Museum New York. NY	2.500.00
X	3426	12/27/13	Morgan Pressel Foundation Delray Beach. FL	2.500.00
X	3427	12/27/13	Jewish Community Foundation of MetroWest New Jersey Whippany NJ	750,000.00
X	3428	12/27/13	Jewish Federation of South Palm Beach County Boca Raton. FL	250.000.00
X	3429	12/27/13	Turnaround for Children New York. NY	1.000.00
X	3430	12/27/13	Lymphoma Research Foundation New York. NY	1,000.00
X	3431	1/10/14	Saint Barnabas Medical Center Foundation West Orange. NJ	250,000.00
X	3432	1/10/14	Philip's Education Partners Newark. NJ	1.000.00
X	3433	1/10/14	Interfaith Hospitality Network Montclair. NJ	1.000.00
X	3434	1/10/14	Geography of Hope Chicago. IL	1.000.00
X	3435	1/16/14	Anti-Defamation League Boca Raton. FL	10.000.00
TOTAL				13.356.434.32

Total Charitable Contributions Made From 2/1/13 through 1/31/14 – $13.356.434.32

The following are not included as part of Total Contributions.

Misc. Charges	
Estimated Taxes – July 12, 2013	85.000.00
Estimated Taxes – October 15. 2013	30.000.00
Estimated Taxes – January 14. 2014	188,000.00
Total Misc. Charges	**$303,000.00**

Leon and Toby Cooperman Foundation
Securities Position Long Report
31-Jan-14

	Cost	Market Value
Fixed Income		
150 DJ Global Series Lehman High Yield Bond ETF	-	
2,000,000 American Media Operations 12.5% 6/15/15	-	-
6,000,000 Atlas Pipeline Partners LP 8.75% 6/15/18	-	-
600,000 Valeant Pharmaceuticals 7.0% 10/1/20	-	
4,000,000 Cricket Communications 7.75% 10/15/20	-	
2,000,000 Liberty Mutual 10.75% 6/15/2058	-	-
500,000 AES Corp 8.875% 2/15/11		
50,000 Managed High Income Portfolio Fund	316,017.15	785,500.00
2,000,000 American Achievement Corp 10.875%	2,070,000.00	2,110,000.00
2,000,000 Atlas Energy Holdings Op Co	1,570,000.00	1,945,000.00
2,000,000 Atlas Resource Escrow Corp 9.25% 8/15/21	1,865,940.00	2,090,000.00
4000000 Tempo Financial Holdings 12/23		
233,377 Charter Comm. 13.50% 11/30/2010 & Lien	-	-
1,000,000 Charter Comm. Opt LLC 8.00% 4/30/12		
1,000,000 Newpage Holding 10.0% 5/1/12		
1,000,000 SLM Corp 5.125% 8/27/2012	-	
2,000,000 Opti Canada 9.0% 12/15/12		
1,156,000 Energy XXI 10.0% 6/15/2013	-	
3,000,000 E*Trade Financial 7.375% 9/15/2013	-	-
1,516,000 Cenveo Inc 7.875% 12/1/2013	-	-
1,000,000 Media General 11.75% 2/15/2017	-	-
4,000,000 Realogy Corporation 11.5% 4/15/2017	-	-
2,000,000 Knight Ridder 5.75% 9/1/17	-	-
2,000,000 Cincinnati Bell 8.25% 10/15/2017	-	
2,000,000 Terex Corporation 8%, 11/15/2017		-
3,000,000 Springleaf Finance 6.9% 12/15/2017	-	
2,000,000 American Rock Salt 8.25% 5/1/2018	-	-
1,000,000 US Foodservice Inc 10.75% 6/30/2015	-	
2,137,000 Cengage Learning 13.75%, 7/15/15		-
1,000,000 Fresenius 9.0%, 7/15/2015	-	-
2,000,000 Laureate Education 10.0% 8/15/2015	-	-
7,000,000 First Data Corp 9.875%, 9/24/2015		
1,000,000 Texas Comp Electric 10.25%, 11/1/15		
7,000,000 Chiquita Brands Int'l 8.875% 12/1/15		
2,000,000 AES Corp 9.75% 4/15/2016		-
4,000,000 Dean Foods 7.0% 6/1/2016	-	-
1,000,000 Staples Inc 9.75% 1/15/2014		-
7,000,000 Energy Future 11.75% 3/1/2022	2,078,743.01	2,317,500.00
7,000,000 Unitek 0.0% 5/15/2017		
Total Fixed Income	8,320,696.04	8,748,000.00
Emerging Markets		
1,000,000 Warner Chilcott 7.75% 9/15/18		
4,000,000 Hersch 4.178% 4/17/20		-
Total Emerging Markets		
Convertible/Other		
600,000 KKR Financial 144A 7.5% 1/15/17		
2,500,000 RAIT Financial Trust 144A 6.875% 4/15/27		
5,000,000 Cowen & Co 10.5%, Convertible		
20,000 ISOXX High Yield	1,439,103.50	1,865,000.00
Total Convertible/Other	1,439,103.50	1,865,000.00
Total Fixed Income	9,759,799.54	10,613,000.00
Equities - Common and Preferred Stock		
33,000 Automatic Data Processing (ADP)		
2,603,241 Eurodekania	1,798,625.72	4,142,616.00
6,600 Gamco Investors	119,430.49	654,794.00
100,000 Home Loan Services	1,400,000.00	2,092,000.00
1,500,000 shrs Arbor Realty Trust (Borrowed by GS)	01 7,812,550	10,305,000.00
750,000 Chimera Investment Corp	740,650.00	780,000.00
150,000 shrs New Residential Investment Corp	7,023,500.00	7,322,500.00
25,000 Pennymac Mtg Inv	533,417.50	568,750.00
150,000 Resource Capital	821,687.46	883,500.00
25,000 Two Harbors Investment Corp	267,325.00	245,750.00
125,000 Atlas Energy LP (ATLS)	456,913.00	5,821,250.00
100,000 Atlas Resource (ARP)	1,808,621.00	2,748,000.00
80,000 Ellington LLC	1,664,191.00	1,893,600.00
2,700,000 KKR Financial Holdings	27,807,048.35	32,670,000.00
10,000 Oak Tree	424,851.47	584,100.00
1,150,000 Newcastle Investment Corp	60,715.20	6,256,000.00
500,000 MDC Partners Inc	7,450,006.16	30,630,250.00
0 Fortress Investment Group LLC		
9,600 Gramercy Capital Corp		
250,000 AG MTG	-	-
150,000 Apollo Investment Corporation	-	
70,000 Dish Network	-	-
348,000 Atlas Energy, Inc. (Escrow)	-	
478,353 HD Sustainable Maritime		
150,000 Atlas Pipeline Partners (APL)	-	-
20,000 Teekay LNG (TGP)	-	-
144,895 Northstar Realty Finance Corp (Borrowed by GS)	-	
20,000 Mauldore Minerals Ltd	-	
100,000 MDC Partners Inc (MDCA)	-	-
60,000 RAIT Financial Trust Pfd	-	
23,100 Crosstex Energy LP		-
200,000 Linn Energy		
100,000 Resource America	-	-
600,000 Resource Capital Corp.	-	-
100,000 THL Credit Inc	1,461,555.30	1,582,000.00
25,000 Solar Cap Ltd		
2,013,403 Star Asia Finance	1,327,609.50	2,043,438.90
663,439 Star Asia [illegible]		
Emmaus Resources Corp 10.0% 6/1/16	4,000,000.00	4,000,000.00
AG Mortgage Investment Trust	-	-
Lakewood Partners LP	46,205.80	25,84[illegible].00
Kodiak Funding LP	1,045,791.00	1,000,000.00
Capital Spring Direct	625,529.09	565,120.00
Cash Value Life Insurance		
Omega Charitable Partnership LP	122,600,443.00	143,830,444.00
Rialto Real Estate Fund II	1,002,068.00	1,0[illegible]583.00
Rialto Mezzanine Partners Fund	1,651,576.00	1,823,724.00
Jana Partners	34,527,312.20	16,341,505.00
Cobalt Offshore Fund Ltd		
Total Equities	230,244,921.73	241,438,963.92
Total Long Portfolio	240,004,721.27	252,051,963.92
Accrued Interest and Dividends		280,513.84
	240,004,721.27	252,332,477.76
Short Positions		
150 Cal APL @ 25.00 Exp 2/19/11		
Total Short Portfolio		
Net Portfolio	240,004,721.27	252,332,477.79

Form **8868** (Rev 1-2014) Page **2**

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ► ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

Part II **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the extended due date for filing your return See instructions	Name of exempt organization or other filer, see instructions THE LEON AND TOBY COOPERMAN FAMILY FOUNDATION	Employer identification number (EIN) or 13-3102941
	Number, street, and room or suite number If a P O box see instructions Gittelman & Company P.C. P.O. Box 2369	Social security number (SSN)
	City, town or post office state, and ZIP code For a foreign address, see instructions Clifton, NJ 07015-2369	

Enter the Return code for the return that this application is for (file a separate application for each return) 04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ► GITTELMAN & COMPANY, P.C.
  Telephone No ► (973) 778-8885 Fax No ► 973-778-0140
- If the organization does not have an office or place of business in the United States, check this box ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ► ☐ If it is for part of the group, check this box ► ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until 12/15 , 20 14

5 For calendar year ____ , or other tax year beginning 2/01 , 20 13 , and ending 1/31 , 20 14

6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension Taxpayer respectfully requests additional time to gather information necessary to file a complete and accurate tax return.

8 a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	$ 456,657.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	$ 498,028.
c Balance due. Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	$ 0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► Title ► Trustee Date ►