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Form 990-PF

Return of Private Foundation

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

OMB No 1545-0052

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceDo 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.

For calendar year 2013 or tax year beginning NOV 1, 2013, and ending OCT 31, 2014

Name of foundation HIGH FIVE FOUNDATION C/O GERALD KAMINSKY		A Employer identification number 11-3358107
Number and street (or P.O. box number if mail is not delivered to street address) 605 THIRD AVENUE 43RD FLOOR		B Telephone number 212-476-5360
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10158		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 3,556,760.	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received					
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		71,379.	71,379.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		378,740.			
b Gross sales price for all assets on line 6a	2,189,259.				
7 Capital gain net income (from Part IV, line 2)			378,740.		
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)					
11 Other income					
12 Total. Add lines 1 through 11		450,119.	450,119.	0.	
13 Compensation of officers, directors, trustees, etc		0.	0.	0.	0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees	STMT 2	44.	0.	0.	44.
b Accounting fees	STMT 3	2,500.	0.	0.	2,500.
c Other professional fees					
17 Interest					
18 Taxes	STMT 4	996.	0.	0.	996.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses	STMT 5	12.	0.	0.	12.
24 Total operating and administrative expenses. Add lines 13 through 23		3,552.	0.	0.	3,552.
25 Contributions, gifts, grants paid		179,133.			179,133.
26 Total expenses and disbursements. Add lines 24 and 25		182,685.	0.	0.	182,685.
27 Subtract line 26 from line 12		267,434.			
a Excess of revenue over expenses and disbursements			450,119.		
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)				0.	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	161,048.	241,292.	241,292.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	Liabilities	11 Investments - land, buildings, and equipment basis ▶		
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 7		2,053,459.	2,239,197.	3,314,016.
14 Land, buildings, and equipment basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶ STATEMENT 8)		0.	1,452.	1,452.
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		2,214,507.	2,481,941.	3,556,760.
17 Accounts payable and accrued expenses				
18 Grants payable				
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	2,214,507.	2,481,941.	
30 Total net assets or fund balances	2,214,507.	2,481,941.		
31 Total liabilities and net assets/fund balances	2,214,507.	2,481,941.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	2,214,507.
2 Enter amount from Part I, line 27a	2	267,434.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2,481,941.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,481,941.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a AS PER DETAILED SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
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 2,189,259.		1,810,519.	378,740.
b			
c			
d			
e			

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

(i) FMV 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			378,740.
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	378,740.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div> <div>If gain, also enter in Part I, line 8, column (c)</div> <div>If (loss), enter -0- in Part I, line 8</div> </div>	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 (col (b) divided by col (c))
2012	305,820.	5,846,109.	.052312
2011	234,929.	5,127,289.	.045819
2010	244,639.	4,999,571.	.048932
2009	220,192.	4,287,290.	.051359
2008	180,275.	3,409,517.	.052874

2 Total of line 1, column (d)	2	.251296
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	.050259
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	3,350,336.
5 Multiply line 4 by line 3	5	168,385.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,501.
7 Add lines 5 and 6	7	172,886.
8 Enter qualifying distributions from Part XII, line 4	8	182,685.

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)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	4,501.
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	4,501.
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	4,501.
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,199.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	3,199.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	17.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,319.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 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.		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		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?	X	
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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NY		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		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? Website address ► N/A	13	X	
14	The books are in care of ► GERALD KAMINSKY Located at ► 605 THIRD AVENUE 43RD FLOOR, NEW YORK, NY	Telephone no ► 212-476-5360 ZIP+4 ► 10158		
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	N/A	
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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here	1b	N/A
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	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ►		
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	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 ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	N/A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	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?	4b	X

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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)?

☐ 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)?

N/A

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?

N/A

☐ 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

X

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?

N/A

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.

(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
GERALD KAMINSKY	PRESIDENT			
	2.00	0.	0.	0.
JACLYN KAMINSKY	SECRETARY			
	2.00	0.	0.	0.
GARY J KAMINSKY	VICE PRESIDENT AND TREASUR			
	2.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. 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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	3,200,186.
b	Average of monthly cash balances	1b	201,170.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	3,401,356.
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	3,401,356.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	51,020.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,350,336.
6	Minimum investment return. Enter 5% of line 5	6	167,517.

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	167,517.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	4,501.
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	4,501.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	163,016.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	163,016.
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	163,016.

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	182,685.
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	182,685.
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	5	4,501.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	178,184.

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				163,016.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009	10,161.			
c From 2010	6,032.			
d From 2011				
e From 2012	23,917.			
f Total of lines 3a through e	40,110.			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 182,685.				
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				163,016.
e Remaining amount distributed out of corpus	19,669.			
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	59,779.			
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 instr			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)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	59,779.			
10 Analysis of line 9:				
a Excess from 2009	10,161.			
b Excess from 2010	6,032.			
c Excess from 2011				
d Excess from 2012	23,917.			
e Excess from 2013	19,669.			

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)

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

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

Part XV Supplementary Information (Complete this part only if the 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))

GERALD KAMINSKY

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 address 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				
AS PER DETAILED SCHEDULE ATTACHED	NONE			179,133.
Total			▶ 3a	179,133.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

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

[illegible]

- 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
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.					May the IRS discuss this return with the preparer shown below (see Instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer or trustee <i>Gerald Lawrence</i>		Date <i>1/25/15</i>		Title <i>Preparer</i>		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	HOWARD SIMOWITZ		<i>Howard St</i>		01/11/15		P00739077
	Firm's name ▶ HOWARD SIMOWITZ CPA					Firm's EIN ▶ 13-4015902	
	Firm's address ▶ 20742 NW 29TH AVENUE BOCA RATON, FL 33434					Phone no 561 477 8211	

Form **990-PF** (2013)

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
AS PER DETAILED SCHEDULE ATTACHED	71,379.	0.	71,379.	71,379.	0.
TO PART I, LINE 4	71,379.	0.	71,379.	71,379.	0.

FORM 990-PF	LEGAL FEES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	44.	0.	0.	44.
TO FM 990-PF, PG 1, LN 16A	44.	0.	0.	44.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,500.	0.	0.	2,500.
TO FORM 990-PF, PG 1, LN 16B	2,500.	0.	0.	2,500.

FORM 990-PF	TAXES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NEW YORK STATE CHARITABLE FOUNDATION FILING FEE	125.	0.	0.	125.
FOREIGN TAXES ON DIVIDENDS	871.	0.	0.	871.
TO FORM 990-PF, PG 1, LN 18	996.	0.	0.	996.

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FILING EXPENSES	12.	0.	0.	12.	
TO FORM 990-PF, PG 1, LN 23	12.	0.	0.	12.	

FOOTNOTES

STATEMENT 6

EFFECTIVE NOVEMBER 1, 2013 THE HIGH FIVE FOUNDATION WAS SPLIT
INTO TWO EQUAL FOUNDATIONS WITH FIFTY PERCENT OF ALL THE
ASSETS TRANSFERRED TO HIGH FIVE FOUNDATION II,
FEDERAL ID # 46-3100923

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	7
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
AS PER DETAILED SCHEDULE ATTACHED	COST	2,239,197.	3,314,016.
TOTAL TO FORM 990-PF, PART II, LINE 13		2,239,197.	3,314,016.

FORM 990-PF	OTHER ASSETS	STATEMENT	8
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
ACCRUED INTEREST RECEIVABLE	0.	1,452.	1,452.
TO FORM 990-PF, PART II, LINE 15	0.	1,452.	1,452.

High Five Foundation
Schedule of Contributions, Gifts, Grants Paid
For the tax year November 1, 2013 to October 31, 2014

Date	Organization	Amount
11/20/13	Friends Academy	10,000.00
11/25/13	CCFA	125.00
11/25/13	Shatterproof	500.00
12/06/13	Tulane University	125.00
12/06/13	Stern Center for Language and Learning	250.00
12/06/13	Smile Train	125.00
12/06/13	92nd Street Y	250.00
12/06/13	Inwood Charities	125.00
12/06/13	Dartmouth College	125.00
12/06/13	UJA Federation of New York	13,750.00
12/06/13	Friends of Bezalel Academy of Arts and Design	250.00
12/06/13	Five Towns Community Center	625.00
01/07/14	NCJW	250.00
01/08/14	University of North Carolina	5,000.00
01/09/14	Miami City Ballet	250.00
01/16/14	Palm Beach Photographic Centre	125.00
01/20/14	St Jude Childrens Hospital	125.00
01/22/14	Inwood Charities	125.00
01/22/14	James Volpe Foundation	250.00
01/22/14	Morgan Pressel Foundation	225.00
01/28/14	Emory University	20,000.00
01/28/14	Folds of Honor Foundation	125.00
01/28/14	Interstitial Cystitis Association	2,500.00
01/28/14	Charley's Fund Inc	250.00
01/28/14	American Folk Art Museum	1,250.00
02/04/14	Mt Sinai Crystal Parish	625.00
02/18/14	Charity Benefits Unlimited	175.00
02/18/14	Starkey Hearing Foundation	50.00
03/06/14	Home Care & Hospice of the Valley	125.00
03/27/14	Belmont Child Care Association	125.00
03/27/14	Broadway for a Broader Way	125.00
03/27/14	Baruch College Fund	250.00
04/03/14	Team Rubicon	250.00
04/10/14	Mt Sinai Medical Center	500.00
04/14/14	ICA USA	175.00
04/14/14	MoMA	75.00
04/17/14	City Meals on Wheels	1,275.00
04/17/14	American Cancer Society	125.00
04/17/14	City of Hope	250.00

High Five Foundation
Schedule of Contributions, Gifts, Grants Paid
For the tax year November 1, 2013 to October 31, 2014

Date	Organization	Amount
04/28/14	UHURU Child	1,800.00
04/28/14	City Parks Foundation	12,500.00
04/28/14	Jewish Federation fo Palm Beach County	2,500.00
05/02/14	World Jewish Congress	125.00
05/02/14	EHTP Foundation	125.00
05/09/14	American Friends of Laniado Hospital	250.00
05/14/14	Hatzalah of the Rockaways and Nassau County	75.00
05/15/14	Queens College Foundation	500.00
05/16/14	Dartmouth Education Association	125.00
05/19/14	Sunrise Day Camp	960.00
05/20/14	UJA Federation of New York	15,000.00
05/21/14	Tourette Syndrome Association	425.00
06/04/14	Brain Tumor Foundation	500.00
06/09/14	Musician's Aid Society of New York	250.00
06/09/14	Mt Sinai Department of Cardiology	75.00
06/16/14	Arbor Brothers Inc	3,750.00
06/16/14	Vacamas Program of Youth	125.00
06/19/14	UJA Federation of New York	50.00
06/20/14	Friends fo Norris Cotton Cancer	125.00
06/20/14	Mory Frank Foundation	1,250.00
06/20/14	Cure Breast Cancer Foundation	250.00
06/23/14	Sloan Kettering	1,750.00
06/25/14	Senior Center of Jackson Hole	125.00
06/30/14	Iraq and Afganistan Veterans of America	125.00
06/30/14	the First Tee Long Island	500.00
07/10/14	Dartmouth College	2,000.00
07/14/14	S Waxman Foundation	500.00
07/15/14	Ensemble Studio Theatre	250.00
07/15/14	Inwood Charities	2,500.00
07/22/14	Play for Pink	172.50
07/22/14	CLAL	1,250.00
07/28/14	AICF	250.00
08/01/14	CLAL	2,500.00
08/04/14	MBAS Across America	2,500.00
08/21/14	American Friends of Hebrew Univeristy	250.00
08/26/14	AJC	500.00
08/26/14	VMI	1,250.00
08/26/14	Childrens Village	125.00
08/26/14	JDRF	500.00

High Five Foundation
Schedule of Contributions, Gifts, Grants Paid
For the tax year November 1, 2013 to October 31, 2014

Date	Organization	Amount
08/26/14	J Feting Fund	125.00
09/04/14	Sunrise Day Camp	25,000.00
09/04/14	Sunrise Day Camp	250.00
09/10/14	Hospice of Palm County	125.00
09/18/14	DAALI	50.00
09/24/14	City Year	250.00
09/24/14	Hewlett Woodmere Public Library	500.00
09/26/14	Dartmouth College	3,750.00
09/26/14	Englewood Medical Center	125.00
10/01/14	Mt Sinai Breast Health	125.00
10/01/14	Central Park Conservatory	500.00
10/01/14	Inwood Charities	150.00
10/07/14	DCAC	125.00
10/07/14	Harvard Business School	3,750.00
10/16/14	Metropolitan Museum of Art	125.00
10/16/14	MCT Fund	125.00
10/16/14	American Cancer Society	75.00
10/16/14	Dartmouth College	20,000.00
10/16/14	Bender Fischer Endowment Fund	250.00
10/18/14	CCPA	75.00
10/18/14	Church World Services	2,500.00
10/18/14	Furyk Foundation	2,500.00
<u>Total Contributions for the year</u>		<u>179,132.50</u>

HIGH FIVE FOUNDATION						
SCHEDULE OF CAPITAL TRANSACTIONS						
FOR THE FISCAL YEAR ENDED OCTOBER 31, 2014						
FEDERAL ID NUMBER 11-3358107						
DATE	DATE	NUMBER	TYPE AND NAME OF	GROSS		AMOUNT
ACQUIRED	SOLD	OF SHARES	SECURITY	SELLING	COST	OF GAIN
				PRICE		OR LOSS
03/04/13	04/30/24	200	Amazon.com Inc	61,467.28	52,871.34	8,595.94
03/04/13	04/16/14	100	Amazon.com Inc	31,389.30	26,435.67	4,953.63
07/15/14	08/01/14	250	ASML Holding NV	20,897.29	22,946.98	(2,049.69)
06/20/14	08/01/14	750	ASML Holding NV	62,691.86	68,436.53	(5,744.67)
11/27/12	03/26/14	1,000	Boeing Co	123,977.25	73,567.70	50,409.55
06/02/14	07/16/14	750	Boeing Co	94,823.40	101,015.48	(6,192.08)
09/11/13	06/11/14	625	CR Bard Inc	88,496.92	73,669.19	14,827.73
02/13/12	12/13/13	250	Cheniere Energy Corp	11,188.55	3,808.35	7,380.20
02/13/12	04/14/14	500	Cheniere Energy Corp	28,927.86	7,616.69	21,311.17
04/16/09	12/03/13	1,100	Cousins Properties Inc 7.50% Pfd Ser B	27,484.12	14,896.00	12,588.12
11/09/09	12/03/13	250	Cousins Properties Inc 7.50% Pfd Ser B	6,246.40	4,827.50	1,418.90
12/10/09	12/03/13	150	Cousins Properties Inc 7.50% Pfd Ser B	3,747.83	2,934.00	813.83
05/02/11	11/26/13	750	E Bay Inc	37,485.09	25,478.70	12,006.39
05/02/11	05/20/14	1,500	E Bay Inc	76,048.01	50,957.40	25,090.61
08/12/12	12/13/03	500	Ecolab Inc	52,851.33	32,505.00	20,346.33
04/03/03	01/15/14	2,801	Enbridge Energy Management LLC	76,843.25	25,141.29	51,701.96
06/20/14	07/23/14	500	Energizer Holdings Inc	59,563.68	60,078.50	(514.82)
08/27/13	12/13/13	800	Gaslog Ltd	12,390.74	10,964.88	1,425.86
08/27/13	01/15/14	2,200	Gaslog Ltd	35,491.10	30,153.42	5,337.68
11/26/13	01/23/14	2,250	General Motors Corp	86,911.71	87,121.95	(210.24)
06/10/14	08/13/14	2,500	General Motors Corp	83,198.66	90,975.00	(7,776.34)
01/28/13	04/16/14	125	Google Inc	67,149.76	46,428.13	20,721.63
07/17/13	09/24/14	750	IHS Inc	97,975.43	83,170.12	14,805.31
10/22/13	04/16/14	250	JP Morgan Chase & Co	13,630.27	13,555.98	74.29
10/22/13	04/28/14	1,250	JP Morgan Chase & Co	70,037.08	67,779.87	2,257.21
07/13/10	12/10/13	125	Kansas City Southern	14,938.11	4,708.67	10,229.44
07/13/10	01/15/14	125	Kansas City Southern	14,424.49	4,708.67	9,715.82
03/26/14	05/12/14	3,000	Microsoft Corp	116,355.72	122,418.00	(6,062.28)
09/13/13	12/13/13	250	Pall Corp	20,951.63	18,448.70	2,502.93
05/13/13	07/18/14	625	Pioneer Natural Resources Inc	138,043.63	85,645.49	52,398.14
09/22/14	10/31/14	2,000	QEP Resources Inc	46,621.97	64,764.60	(18,142.63)
03/05/13	11/26/13	1,000	Range Resources Corp	76,690.41	75,195.68	1,494.73
12/13/13	06/20/14	1,500	Range Resources Corp	130,999.60	124,053.45	6,946.15
08/29/14	10/17/14	1,250	Range Resources Corp	79,306.12	98,782.13	(19,476.01)
11/27/12	04/14/14	500	Seadrill Partners LLC	14,741.52	12,527.70	2,213.82
12/11/12	04/14/14	500	Seadrill Partners LLC	14,741.52	12,850.00	1,891.52
12/03/13	02/14/14	600	Starwood Waypoint Residential Trust	16,605.31	16,492.86	112.45
01/18/11	12/13/13	250	Targa Resources Corp	19,810.93	7,424.13	12,386.80
01/18/11	01/15/14	250	Targa Resources Corp	21,887.11	7,424.13	14,462.98
01/18/11	07/28/14	500	Targa Resources Corp	67,228.36	14,848.26	52,380.10
11/01/06	08/18/14		Mercury Capital Corp	64,997.75	62,890.50	2,107.25
			Totals	2,189,258.35	1,810,518.64	378,739.71