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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 instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation
THE LEONARD AND IRWIN KAMP FOUNDATION

A Employer identification number
45-6440136

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

Room/suite

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

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

C If exemption application is pending, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 3,994,611

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

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

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	464,500			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	25,808	25,808		
	4	Dividends and interest from securities	62,757	62,757		
	5a	Gross rents				
	b	Net rental income or (loss) ________				
	6a	Net gain or (loss) from sale of assets not on line 10	121,365			
	b	Gross sales price for all assets on line 6a 954,164				
	7	Capital gain net income (from Part IV, line 2)		121,365		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	674,430	209,930		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	40,000	30,000		10,000
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	2,300	1,534		766
	c	Other professional fees (attach schedule)	1,380	920		460
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	1,605	1,605		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	26,711	26,711		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	71,996	60,770		11,226
	25	Contributions, gifts, grants paid	99,500			99,500
	26	**Total expenses and disbursements.** Add lines 24 and 25	171,496	60,770		110,726
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	502,934			
	b	**Net investment income** (if negative, enter -0-)		149,160		
	c	**Adjusted net income** (if negative, enter -0-)				

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

			Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	130,439	189,988	189,988
	3	Accounts receivable ▶ ___ Less allowance for doubtful accounts ▶ ___			
	4	Pledges receivable ▶ ___ Less allowance for doubtful accounts ▶ ___			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ ___ Less allowance for doubtful accounts ▶ ___			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	268,497	340,177	340,701
	b	Investments—corporate stock (attach schedule)	484,201	482,455	704,637
	c	Investments—corporate bonds (attach schedule)	489,287	499,995	475,654
	11	Investments—land, buildings, and equipment basis ▶ ___ Less accumulated depreciation (attach schedule) ▶ ___			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,844,716	2,222,459	2,283,631
	14	Land, buildings, and equipment basis ▶ ___ Less accumulated depreciation (attach schedule) ▶ ___			
	15	Other assets (describe ▶ ___)	15,000		
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	3,232,140	3,735,074	3,994,611
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ ___)			
	23	**Total liabilities** (add lines 17 through 22)		0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	3,232,140	3,735,074	
	30	**Total net assets or fund balances** (see instructions)	3,232,140	3,735,074	
	31	**Total liabilities and net assets/fund balances** (see instructions)	3,232,140	3,735,074	

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	3,232,140
2	Enter amount from Part I, line 27a	2	502,934
3	Other increases not included in line 2 (itemize) ▶ ___	3	
4	Add lines 1, 2, and 3	4	3,735,074
5	Decreases not included in line 2 (itemize) ▶ ___	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	3,735,074

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table			
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	121,365
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	-61,796

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 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))
2013	49,660	3,256,263	0 01525
2012		1,884,600	
2011	106,367	62,926	1 69035
2010			
2009			

2	**Total** of line 1, column (d).	2	1 70560
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 56853
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	3,708,189
5	Multiply line 4 by line 3.	5	2,108,232
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,492
7	Add lines 5 and 6.	7	2,109,724
8	Enter qualifying distributions from Part XII, line 4.	8	110,726

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI **Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	2,983
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	2,983
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	2,983
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — **6a**		
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	
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached	8	42
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	3,025
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 2015 estimated tax** ▶ **Refunded** ▶	11	

Part VII-A **Statements Regarding Activities**

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶RICHARD COHEN Telephone no ▶(315) 474-7058

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

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year . . . ▶ | 15 |

			Yes	No
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ **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)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ **Yes** ☑ **No**			
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ **Yes** ☑ **No**			
b	If "Yes," did it have excess business holdings in 2014 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 2014.)*.	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ **Yes** ☑ **No**			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ **Yes** ☑ **No**			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ **Yes** ☑ **No**			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions). ☐ **Yes** ☑ **No**			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ **Yes** ☑ **No**			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	**5b**		**No**
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ **Yes** ☑ **No**			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ **Yes** ☑ **No**			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ **Yes** ☑ **No**			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		**No**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
RICHARD COHEN 304 EASTERLY TER SYRACUSE, NY 13214	Trustee 5 00	27,500		
STEPHEN COHEN 6710 HARMONY DR FAYETTEVILLE, NY 13066	Trustee 0 00	12,500		

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

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

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

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 . . . . ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes				
a	Average monthly fair market value of securities			1a	3,604,445
b	Average of monthly cash balances			1b	160,214
c	Fair market value of all other assets (see instructions)			1c	0
d	**Total** (add lines 1a, b, and c)			1d	3,764,659
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0		
2	Acquisition indebtedness applicable to line 1 assets			2	
3	Subtract line 2 from line 1d			3	3,764,659
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)			4	56,470
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4			5	3,708,189
6	**Minimum investment return.** Enter 5% of line 5			6	185,409

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	185,409
2a	Tax on investment income for 2014 from Part VI, line 5	2a	2,983		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	2,983
3	Distributable amount before adjustments Subtract line 2c from line 1			3	182,426
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	182,426
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	182,426

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	110,726
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	110,726
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	110,726

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				182,426
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			99,289	
b Total for prior years 20___ , 20___ , 20___				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 110,726				
a Applied to 2013, but not more than line 2a			99,289	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2014 distributable amount.				11,437
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount —see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				170,989
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling. . . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**

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

RICHARD COHEN

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

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

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

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

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

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

N/A

c Any submission deadlines

N/A

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

N/A

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				99,500
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments				25,808	
4 Dividends and interest from securities. . . .				62,757	
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					121,365
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue **a**					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .				88,565	121,365

13 Total. Add line 12, columns (b), (d), and (e). **13** 209,930

(See worksheet in line 13 instructions to verify calculations)

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

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

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	**1a(1)**		**No**
(2) Other assets	**1a(2)**		**No**
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	**1b(1)**		**No**
(2) Purchases of assets from a noncharitable exempt organization	**1b(2)**		**No**
(3) Rental of facilities, equipment, or other assets	**1b(3)**		**No**
(4) Reimbursement arrangements	**1b(4)**		**No**
(5) Loans or loan guarantees	**1b(5)**		**No**
(6) Performance of services or membership or fundraising solicitations	**1b(6)**		**No**
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**1c**		**No**

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

Sign Here

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

****** | 2015-05-15 | ******

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
Michael W Lesser				P00219780

Firm's name ▶ DArcangelo & Co LLP

Firm's EIN ▶

Firm's address ▶ 329 North Salina St Suite 400 Syracuse, NY 132031770

Phone no (315)475-7213

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

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

OMB No 1545-0047

2014

Name of the organization
THE LEONARD AND IRWIN KAMP FOUNDATION

Employer identification number
45-6440136

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☑ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or other property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

Special Rules

☐ For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled 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 totaling $5,000 or more during the year . . . . ▶ $ ____________

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

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

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	IRWIN M KAMP REVOCABLE TRUST 304 EASTERLY TER SYRACUSE, NY 13214	$ 232,250	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	LEONARD KAMP REVOCABLE TRUST 304 EASTERLY TER SYRACUSE, NY 13214	$ 232,250	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization
THE LEONARD AND IRWIN KAMP FOUNDATION

Employer identification number
45-6440136

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

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

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

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

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

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

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

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

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **$1,000 or less** for the year (Enter this information once See instructions) ▶ $ ____________

Use duplicate copies of Part III if additional space is needed

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	**(b)** How acquired P—Purchase D—Donation	**(c)** Date acquired (mo , day, yr)	**(d)** Date sold (mo , day, yr)
100 Caterpillar Inc	P	2014-01-21	2014-10-07
175 Mattel	P	2014-05-08	2014-10-16
100 Barrick Gold Corp	P	2012-04-02	2014-10-03
250 Barrick Gold Corp	P	2012-05-17	2014-10-03
250 Peabody Energy	P	2012-04-04	2014-01-30
100 Pfizer Inc	P	2012-04-02	2014-05-07
145 Transocean LTD Reg	P	2012-01-24	2014-11-07
50 Barrick Gold Corp	P	2012-01-24	2014-10-03
145 Carefusion Corp	P	2012-01-24	2014-10-06
50000 Federal Farm CR BKS	P	2013-09-05	2014-09-11

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

(e) Gross sales price	**(f)** Depreciation allowed (or allowable)	**(g)** Cost or other basis plus expense of sale	**(h)** Gain or (loss) (e) plus (f) minus (g)
9,497		9,042	455
5,216		6,828	-1,612
1,416		4,434	-3,018
3,541		9,304	-5,763
4,236		7,174	-2,938
2,898		2,271	627
4,250		6,640	-2,390
708		2,280	-1,572
8,238		3,464	4,774
50,000		50,000	

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
			455
			-1,612
			-3,018
			-5,763
			-2,938
			627
			-2,390
			-1,572
			4,774

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
100 Goldman Sach Group	P	2012-01-24	2014-10-01
450 IShares TR 1-3 YR	P	2012-01-25	2014-11-04
320 TEXTRON	P	2012-01-24	2014-01-13
55 Transocean LTD Reg	P	2012-01-24	2014-11-07
55 Carefusion Corp	P	2012-01-24	2014-10-06
25000 Caterpillar Inc	P	2000-01-01	2014-02-18
26000 Dupont E I DE Nemours	P	2000-01-01	2014-01-15
25000 Federal Farm CR BKS	P	2000-01-01	2014-03-26
Ishares Gold	P	2000-01-01	2014-01-01
400 IShares TR 1-3 YR	P	2012-01-25	2014-11-04

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
18,066		10,880	7,186
47,357		47,070	287
11,185		6,918	4,267
1,612		1,425	187
3,125		1,161	1,964
25,000		27,625	-2,625
26,000		28,517	-2,517
25,000		26,213	-1,213
12			12
42,095		41,388	707

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			7,186
			287
			4,267
			187
			1,964
			-2,625
			-2,517
			-1,213
			12
			707

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	**(b)** How acquired P—Purchase D—Donation	**(c)** Date acquired (mo , day, yr)	**(d)** Date sold (mo , day, yr)
150 Nextera	P	2000-01-01	2014-04-24
400 Pfizer Inc	P	2012-04-02	2014-05-07
25000 southern Co SR NT	P	2000-04-01	2014-05-15
130 TEXTRON	P	2012-01-24	2014-01-13
25000 verizon comm note 5 55%	P	2000-01-01	2014-11-24
2692 PIMCO TOTAL RETURN	P	2014-01-01	2014-10-02
17 184 American Century Growth	P	2012-10-26	2014-08-27
3723 Artisan Partners Small Cap	P	2012-12-20	2014-08-27
8 927 Dodge & Cox Intl	P	2012-10-26	2014-08-27
108 036 Dreyfus Intl	P	2012-10-26	2014-08-27

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

(e) Gross sales price	**(f)** Depreciation allowed (or allowable)	**(g)** Cost or other basis plus expense of sale	**(h)** Gain or (loss) (e) plus (f) minus (g)
14,493		8,925	5,568
11,592		8,602	2,990
25,000		26,747	-1,747
4,544		2,024	2,520
26,575		28,607	-2,032
29,345		29,292	53
612		478	134
68,580		54,894	13,686
422		294	128
1,216		1,065	151

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
			5,568
			2,990
			-1,747
			2,520
			-2,032
			53
			134
			13,686
			128
			151

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	**(b)** How acquired P—Purchase D—Donation	**(c)** Date acquired (mo , day, yr)	**(d)** Date sold (mo , day, yr)
25 699 Harbor Fd	P	2012-10-26	2014-08-27
1 965 Oakmark Equity Income	P	2012-10-26	2014-08-27
236 23 Nuveen Real Estate Sector	P	2012-10-26	2014-08-27
759 824 Artisan Partners Small Cap	P	2014-01-01	2014-08-27
13257 42 Goldman Sachs Finl Square Treas	P	2013-09-18	2014-01-01
9356 962 PIMCO TOTAL RETURN	P	2014-01-01	2014-10-02
3579 385 PIMCO COMMODITY REAL RETURN	P	2012-10-26	2014-08-27
20 143 Oak Ridge Sm	P	2012-10-26	2014-08-27
Wilson Point Road	P	2014-01-01	2014-07-15
Capital Gain Distributions	P	2000-01-01	2014-12-31

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

(e) Gross sales price	**(f)** Depreciation allowed (or allowable)	**(g)** Cost or other basis plus expense of sale	**(h)** Gain or (loss) (e) plus (f) minus (g)
1,577		1,066	511
68		57	11
5,585		4,955	630
13,995		13,917	78
13,257		13,257	
101,990		106,804	-4,814
20,188		22,626	-2,438
817		599	218
160,000		215,956	-55,956
164,856			164,856

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
			511
			11
			630
			78
			-4,814
			-2,438
			218
			-55,956
			164,856

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Syracuse Jewish Cemeteries Assoc 337 Summerhaven Dr N East Syracuse, NY 13057	None	VAR	GENERAL	10,000
Jewish Community Center 5655 Thompson Rd Syracuse, NY 13214	None	VAR	GENERAL	19,500
Jewish Community Foundation of CNY 5655 Thompson Rd Syracuse, NY 13214	None	VAR	GENERAL	25,000
Temple Society of Concord 910 Madison St Syracuse, NY 13210	None	VAR	GENERAL	20,000
Temple Adath Yeshurun 450 Kimber Rd Syracuse, NY 13224	None	VAR	GENERAL	25,000
Total . . . . ▶ **3a**				99,500

TY 2014 Accounting Fees Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Darcangelo & Co	2,300	1,534	0	766

TY 2014 Investments Corporate Bonds Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 14000265

Software Version: 2014v5.0

Name of Bond	End of Year Book Value	End of Year Fair Market Value
Corporate Bonds see attached	499,995	475,654

TY 2014 Investments Corporate Stock Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 14000265

Software Version: 2014v5.0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCK SEE SCHEDULE	482,455	704,637

TY 2014 Investments Government Obligations Schedule

Name:	THE LEONARD AND IRWIN KAMP FOUNDATION
EIN:	45-6440136
Software ID:	14000265
Software Version:	2014v5.0
US Government Securities - End of Year Book Value:	340,177
US Government Securities - End of Year Fair Market Value:	340,701
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491135009075

TY 2014 Investments - Other Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION
EIN: 45-6440136
Software ID: 14000265
Software Version: 2014v5.0

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
American Century Growth Fund	AT COST	181,841	184,811
Dodge & Cox Intl Stk	AT COST	87,363	105,344
Eaton Vance Ser II income	AT COST	44,402	43,714
Eaton Vance Large Cap Value	AT COST	234,374	223,993
First Eagle Funds	AT COST	87,240	84,716
Goldan Sach Tr Fin Sq Treas	AT COST	21,798	21,798
Harbor Fund Cap Apprec	AT COST	171,920	225,801
Harris Assoc Oakmark Equity INcome	AT COST	236,810	247,742
Janus Invt flexible Bd	AT COST	175,817	173,166
JP Morgan Core Bond	AT COST	199,463	196,315
Munder Ser Tr Mid Cap Core Growth	AT COST	55,874	68,977
Nuveen Real Estate Secs	AT COST	43,067	49,450
Virtus Emerging Markets	AT COST	65,326	63,538
Pimco Pace Ser Commodity Real Return	AT COST	77,289	55,364
Pioneer Ser Oak Ridge Small Cap	AT COST	76,590	92,372
Dreyfus Emerging Markets	AT COST	105,284	98,982
Royce Value Plus	AT COST	45,389	46,134
Wash Mutual CRM Mid Cap	AT COST	72,554	68,187
I Shares Barclays Bond ETF	AT COST	15,661	15,777
Templeton Global	AT COST	46,574	45,918
Vangard S/T Investment Grade	AT COST	13,517	13,286
Goldan Sach Tr Strategic Incom	AT COST	65,521	64,257
Virtus Small Cap Opp	AT COST	98,785	93,989

TY 2014 Other Expenses Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 14000265

Software Version: 2014v5.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
account fees	8	8		
INVESTMENT FEES	26,040	26,040		
NYS Department of Law	250	250		
office expense	46	46		
Repairs	367	367		

TY 2014 Other Professional Fees Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Bond Schoeneck & King	1,072	715	0	357
CCB Law	308	205	0	103

TY 2014 Taxes Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
foreign taxes	775	775		
Taxes 990 PF	830	830		

QCI Asset Management Inc
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The Leonard and Irwin Kamp Foundation
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December 31, 2014

Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
CORPORATE BONDS							
10,000	DUPONT EI NEMOUR 3 250% Due 01-15-15	106 70	10,669 80	100 07	10,006 60	0 6	1 4
25,000	ANHEUSER BUSCH 4 625% Due 02-01-15	109 08	27,270 50	100 30	25,074 50	1 5	1 0
25,000	JOHN DEERE CAP 2 950% Due 03-09-15	105 45	26,363 20	100 46	25,116 00	1 5	0 5
20,000	PROGRESS ENERGY 5 625% Due 01-15-16	114 80	22,960 40	104 78	20,955 40	1 2	1 0
25,000	KELLOGG CO 4 450% Due 05-30-16	111 01	27,753 10	105 17	26,292 00	1 5	0 8
25,000	LOCKHEED MARTIN 2 125% Due 09-15-16	100 08	25,020 50	101 83	25,456 75	1 5	1 0
25,000	VERIZON COMM INC 2 500% Due 09-15-16	102 72	25,680 00	102 22	25,554 25	1 5	1 2
15,000	DUPONT EI NEMOUR 5 250% Due 12-15-16	111 53	16,729 05	108 15	16,221 75	0 9	1 0
25,000	CATERPILLAR FINANCIAL SE 1 000% Due 03-03-17	100 03	25,007.75	99 73	24,932 50	1 5	1 1
30,000	NORFOLK SOUTHERN 7 700% Due 05-15-17	127 56	38,268 00	114 26	34,277 40	2 0	1 6
25,000	MARATHON OIL COR 6 000% Due 10-01-17	116 67	29,167 50	110 23	27,556 75	1 6	2 1
25,000	SOUTHERN CO 2 450% Due 09-01-18	103 20	25,799 00	102 05	25,513 25	1 5	1 9
25,000	CISCO SYSTEMS 4 950% Due 02-15-19	118 78	29,694 75	111 76	27,940 50	1 6	2 0
25,000	GENERAL MILLS INC 5 650% Due 02-15-19	115 95	28,988 25	113 53	28,381 25	1 7	2 2
25,000	CVS CAREMARK 6 600% Due 03-15-19	125 41	31,352 50	117 11	29,278 00	1 7	2 3
45,000	CONOCOPHILLIPS 6 000% Due 01-15-20	127 46	57,357 45	116 19	52,287 30	3 0	2 6
50,000	COMCAST CORP 3 125% Due 07-15-22	103 83	51,914 00	101 62	50,810 00	3 0	2 9
	Accrued Interest				6,256 69	0 4	
			499,995.75		**481,910.89**	**28.0**	**1.7**

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Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
COMMON STOCK							
ALL INDEX FUNDS							
250 00	VANGUARD FTSE DEVELOPED MARKETS ETF	37 71	9,426 80	37 88	9,470 00	0 6	3 6
250 00	VANGUARD FTSE EMERGING MARKET ETF	39 43	9,857 50	40 02	10,005 00	0 6	2 4
			19,284.30		**19,475.00**	**1.1**	**3.0**
BASIC MATERIALS							
400 00	ISHARES GOLD TRUST	13 90	5,559 85	11 44	4,576 00	0 3	0 0
200 00	NUCOR CORP	41 10	8,219 00	49 05	9,810 00	0 6	3 0
			13,778.85		**14,386.00**	**0.8**	**2.0**
CONSUMER, CYCLICAL							
20 00	AMAZON COM INC	320 02	6,400 37	310 35	6,207 00	0 4	0 0
200 00	DICK'S SPORTING GOODS INC	51 62	10,323 94	49 65	9,930 00	0 6	1 0
600.00	FORD MOTOR CO	16 44	9,861 36	15 50	9,300 00	0 5	1 3

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250 00	LOWES COS INC	25 86	6,463 90	68 80	17,200 00	1 0	0 9
200 00	MACY'S INC	44 58	8,915 16	65 75	13,150 00	0 8	1 2
125 00	STARBUCKS CORP	75 16	9,394 98	82 05	10,256 25	0 6	1 0
100 00	TJX COMPANIES	60 53	6,053 04	68 58	6,858 00	0 4	0 7
300 00	TWENTY-FIRST CENTURY FOX INC	33 29	9,986 97	38 41	11,521 50	0 7	0 4
			67,399.72		**84,422.75**	**4.9**	**0.9**
HEALTHCARE							
200 00	ABBOTT LABORATORIES	26 62	5,323 03	45 02	9,004 00	0 5	1 2
200 00	ABBVIE INC	28 86	5,772 37	65 44	13,088 00	0 8	2 4
85 00	AMGEN INC	64 68	5,497 55	159 29	13,539 65	0 8	1 2
200 00	BRISTOL-MYERS SQUIBB CO.	50 37	10,074 54	59 03	11,806 00	0 7	2 4
150 00	JOHNSON & JOHNSON	65 28	9,792 00	104 57	15,685 50	0 9	2 3
175 00	ZIMMER HOLDINGS INC	54 64	9,561 50	113 42	19,848 50	1 2	0 6
			46,020.99		**82,971.65**	**4.8**	**1.6**
CONSUMER, NONCYCLICAL							
400 00	ALTRIA GROUP INC COM	28 96	11,584 00	49 27	19,708 00	1 1	3 6
150 00	PEPSICO	64 85	9,727 50	94 56	14,184 00	0 8	2 3
250 00	PROCTER & GAMBLE CO	65 58	16,394 80	91 09	22,772 50	1 3	2 5
175 00	WAL-MART	60 33	10,557 25	85 88	15,029 00	0 9	1 9
			48,263.55		**71,693.50**	**4.2**	**2.6**
ENERGY							
100 00	APACHE CORP	77 13	7,712 82	62 67	6,267 00	0 4	1 1
100 00	CHEVRON CORP	106 49	10,649 35	112 18	11,218 00	0 7	3 2
150 00	CONOCOPHILLIPS	54 51	8,175 88	69 06	10,359 00	0 6	3 8

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Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
250 00	EXXON MOBIL CORPORATION	85 47	21,367 45	92 45	23,112 50	1 3	2 5
175 00	SCHLUMBERGER LTD	69 30	12,128 25	85 41	14,946 75	0 9	1 3
			60,033.75		**65,903.25**	**3.8**	**2.4**
FINANCIAL							
150 00	ACE LTD	70 10	10,514 25	114 88	17,232 00	1 0	1 7
1,000 00	BANK OF AMERICA CORP	6 57	6,570 33	17 89	17,890 00	1 0	0 2
75 00	BERKSHIRE HATHAWAY INC-CL B	82 32	6,174 22	150 15	11,261 25	0 7	0 0
250 00	HSBC HLDGS PLC SPONS ADR NEW	39 11	9,777 50	47 23	11,807 50	0 7	5 3
300 00	JP MORGAN CHASE & CO	34 62	10,386 25	62 58	18,774 00	1 1	1 9
125 00	PNC FINANCIAL SERVICES GROUP	59 23	7,403 64	91 23	11,403 75	0 7	1 8
250 00	STATE STREET CORP	40 50	10,124 00	78 50	19,625 00	1 1	1 2
300 00	WELLS FARGO & CO	28 90	8,670 00	54 82	16,446 00	1 0	1 6
			69,620.18		**124,439.50**	**7.2**	**1.6**
INDUSTRIAL							
600 00	GENERAL ELECTRIC	18 40	11,042 93	25 27	15,162 00	0 9	3 0
125 00	UNITED PARCEL SERVICE -CL B	73 89	9,235 75	111 17	13,896 25	0 8	2 1
			20,278.68		**29,058.25**	**1.7**	**2.6**
TECHNOLOGY							
350 00	APPLE COMPUTER INC	63 36	22,174 70	110 38	38,633 00	2 2	1 7
100 00	CHECK POINT SOFTWARE TECH	57 93	5,793 22	78 57	7,857 00	0 5	0 0
400 00	CISCO SYSTEMS INC	19 54	7,816 00	27 82	11,126 00	0 6	2 7
1,000 00	CORNING INC	13 89	13,890 20	22 93	22,930 00	1 3	1 6

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Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Yield
400 00	EMC CORPORATION	21 90	8,761 00	29 74	11,896 00	0 7	0 0
12 00	GOOGLE INC-CL C	294 19	3,530 33	526 40	6,316 80	0 4	0 0
12 00	GOOGLE INC - CL A	293 42	3,521 09	530 66	6,367 92	0 4	0 0
450 00	INTEL CORPORATION	24 63	11,083 50	36 29	16,330 50	1 0	2 5
35 00	INTERNATIONAL BUSINESS MACHINES	181 07	6,337 45	160 44	5,615 40	0 3	2 1
200 00	MASTERCARD INC - CLASS A	35 24	7,047 60	86 16	17,232 00	1 0	1 4
300 00	MICROSOFT CORP	26 72	8,015 00	46 45	13,935 00	0 8	2 0
125 00	PALO ALTO NETWORKS INC	47 95	5,993 63	122 57	15,321 25	0 9	0 0
			103,963.72		**173,560.87**	**10.1**	**1.4**
UTILITIES							
150 00	DUKE ENERGY CORP.	74.27	11,140 02	83 54	12,531 00	0 7	3 7
200 00	SOUTHERN COMPANY	45 29	9,057 00	49 11	9,822 00	0 6	4 0
			20,197.02		**22,353.00**	**1.3**	**3.8**
TELECOMMUNICATIONS							
350 00	VERIZON COMMUNICATIONS	38.90	13,614 55	46 78	16,373 00	1 0	4 4
			13,614.55		**16,373.00**	**1.0**	**4.4**
	COMMON STOCK Total		**482,455.31**		**704,636.77**	**41.0**	**1.9**
TOTAL PORTFOLIO			**1,513,091.39**		**1,718,675.80**	**100.0**	**1.7**