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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

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

Name of foundation MICHAEL & DONNA KAPLAN FOUNDATION		A Employer identification number 46-4374951	
Number and street (or P O box number if mail is not delivered to street address) 3400 SYCAMORE LANE NORTH		B Telephone number (see instructions) (763) 559-3358	
City or town, state or province, country, and ZIP or foreign postal code PLYMOUTH, MN 55441		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 602,368		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	149,640			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1	1	1	
	4 Dividends and interest from securities.	7,593	7,593	7,593	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	11,022			
	b Gross sales price for all assets on line 6a 326,360				
	7 Capital gain net income (from Part IV, line 2) . . .		11,022		
	8 Net short-term capital gain			11,022	
	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)	11,042	11,042	6,104	
	12 Total. Add lines 1 through 11	179,298	29,658	24,720	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	7,572	7,572	7,572	
	b Accounting fees (attach schedule)	925	925	925	
	c Other professional fees (attach schedule)	3,835	3,835	3,835	
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	283	283	283	
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	12,615	12,615	12,615	0
	25 Contributions, gifts, grants paid	66,770			66,770
	26 Total expenses and disbursements. Add lines 24 and 25	79,385	12,615	12,615	66,770
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	99,913			
	b Net investment income (if negative, enter -0-)		17,043		
	c Adjusted net income (if negative, enter -0-)			12,105	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	500,000		
	2	Savings and temporary cash investments		25,314	25,314
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)		574,599	577,054
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	500,000	599,913	602,368	
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	500,000	599,913	
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	500,000	599,913	
	31	Total liabilities and net assets/fund balances (see instructions)	500,000	599,913	

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)	1 500,000
2	Enter amount from Part I, line 27a	2 99,913
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 599,913
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	6 599,913

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				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) 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				
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	11,022
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	11,022

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			
2012			
2011			
2010			
2009			
2	Total of line 1, column (d).		2
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
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.		4
5	Multiply line 4 by line 3.		5
6	Enter 1% of net investment income (1% of Part I, line 27b).		6
7	Add lines 5 and 6.		7
8	Enter qualifying distributions from Part XII, line 4.		8
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 VIExcise 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	341
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	341
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	341
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	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	341
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-AStatements Regarding Activities

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

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of MICHAEL KAPLAN Telephone no (763) 559-3358 Located at 3400 SYCAMORE LANE NORTH PLYMOUTH MN ZIP +4 55441			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 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	Yes	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)? Organizations relying on a current notice regarding disaster assistance check here.	1b		No
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? If "Yes," list the years 20 , 20 , 20 , 20 Yes No			
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?			
	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?			
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?			
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
MICHAEL KAPLAN 3400 SYCAMORE LANE NORTH PLYMOUTH,MN 55441	President 0 00	0		
DONNA KAPLAN 3400 SYCAMORE LANE NORTH PLYMOUTH,MN 55441	Vice President 0 00	0		
LEON STEINBERG 3523 GREEN RIDGE ROAD MINNETONKA,MN 55305	Director 0 00	0		
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

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	486,749
b	Average of monthly cash balances.	1b	45,113
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	531,862
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	531,862
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	7,978
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	523,884
6	Minimum investment return. Enter 5% of line 5.	6	26,194

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	26,194
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	341
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	341
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	25,853
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	25,853
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	25,853

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	66,770
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	66,770
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	66,770

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				25,853
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.				
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 ▶ \$ 66,770				
a Applied to 2013, but not more than line 2a				
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.				25,853
e Remaining amount distributed out of corpus	40,917			
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	40,917			
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				0
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	40,917			
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. . . .	40,917			

Part XIVPrivate 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)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
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 XVSupplementary 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))

MICHAEL KAPLAN

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 email 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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	66,770
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

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?

(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

[illegible]

b If "Yes," complete the following schedule

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

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.

***** 2015-08-07 Signature of officer or trustee Date	***** Title	May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No
---	---	--

Print/Type preparer's name SUSAN K PATTEN	Preparer's Signature	Date	Check if self-employed ☒	PTIN P00503815
Firm's name ☒ Susan K Patten CPA LTD			Firm's EIN ☒	
Firm's address ☒ 5500 Lincoln Drive 140 Edina, MN 55436			Phone no (952) 935-1199	

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
AMERICAN DIABETES 1701 NORTH BEAUREGARD ST ALEXANDRIA,VA 22311	NONE	PC	SUPPORT	150
AMERICAN FOUNDATION FOR THE BLIND 2 PENN PLAZA SUITE 1102 NEWYORK,NY 10121	NONE	PC	SUPPORT	300
AMERICAN INDIAN EDUCATION FOUNDATIO PO BOX 27491 ALBUQUERQUE,NM 87125	NONE	PC	SUPPORT	250
AMERICAN INDIAN RELIEF PO BOX 6200 RAPID CITY,SD 57709	NONE	PC	SUPPORT	400
AMERICAN KIDNEY FUND 11921 ROCKVILLE PIKE SUITE 300 ROCKVILLE,MD 20852	NONE	PC	SUPPORT	60
AMERICAN PARKINSON 135 PARKINSON AVE STATEN ISLAND,NY 10305	NONE	PC	SUPPORT	250
AMERICAN RED CROSS 2025 EAST ST NW WASHINGTON,DC 20006	NONE	PC	SUPPORT	2,000
AMERICAN REFUGEE COMMITTEE 615 1ST AVE NE SUITE 500 MINNEAPOLIS,MN 55413	NONE	PC	SUPPORT	1,000
AMNESTY INTERNATIONAL 5 PENN PLAZA NEWYORK,NY 10001	NONE	PC	SUPPORT	500
ANIMAL HUMANE SOCIETY 845 MEADOW LN N GOLDEN VALLEY,MN 55422	NONE	PC	SUPPORT	500
ANTI-DEFAMATION LEAGUE 605 3RD AVE NEWYORK,NY 10158	NONE	PC	SUPPORT	800
ASPCA 424 E 92ND ST NEWYORK,NY 10128	NONE	PC	SUPPORT	250
AVENUES FOR HOMELESS YOUTH 1708 OAK PARK AVENUE NORTH MINNEAPOLIS,MN 55411	NONE	PC	SUPPORT	100
BE THE MATCH NATIONAL MARROW DONOR 3001 BROADWAY ST NE SUITE 100 MINNEAPOLIS,MN 55413	NONE	PC	SUPPORT	50
BEACON 2610 UNIVERSITY AVE W SUITE 100 ST PAUL,MN 55414	NONE	PC	SUPPORT	2,000
Total  3a				66,770

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
BOYS AND GIRLS CLUB 690 JACKSON ST ST PAUL,MN 55130	NONE	PC	SUPPORT	360
BREAST CANCER RESEARCH 60 E 56TH ST 8TH FLOOR NEW YORK,NY 10022	NONE	PC	SUPPORT	250
BRIDGE FOR YOUTH 1111 W 22ND ST MINNEAPOLIS,MN 55405	NONE	PC	SUPPORT	150
CANINE COMPANIONS FOR INDEPENDENCE PO BOX 446 SANTA ROSA,CA 95402	NONE	PC	SUPPORT	200
CANVAS 7066 STILLWATER BLVD N OAKDALE,MN 55128	NONE	PC	SUPPORT	280
CARE 151 ELLIS ST NE ATLANTA,GA 30303	NONE	PC	SUPPORT	2,000
CATHOLIC CHARITIES 1200 2ND AVE S MINNEAPOLIS,MN 55403	NONE	PC	SUPPORT	800
CHILDREN'S HOME SOCIETY 1605 EUSTIS ST ST PAUL,MN 55108	NONE	PC	SUPPORT	350
COURAGE CENTER 3915 GOLDEN VALLEY RD MINNEAPOLIS,MN 55422	NONE	PC	SUPPORT	350
DISABLED AMERICAN VETS PO BOX 14301 CINCINNATI,OH 45250	NONE	PC	SUPPORT	500
DOCTORS WITHOUT BORDERS 333 7TH AVE SECOND FLOOR NEW YORK,NY 10001	NONE	PC	SUPPORT	1,400
ENERGENCY FOODSHELF NETWORK 8501 54TH AVE N NEW HOPE,MN 55428	NONE	PC	SUPPORT	1,600
ENVIRONMENTAL DEFENSE FUND 1875 CONNECTICUT AVE NW SUITE 600 WASHINGTON,DC 20009	NONE	PC	SUPPORT	600
EPILEPSY FOUNDATION 8301 PROFESSIONAL PLACE LANDOVER,MD 20785	NONE	PC	SUPPORT	240
FOOD ANIMAL CONCERNS TRUST 3525 W PETERSON AVE SUITE 213 CHICAGO,IL 60659	NONE	PC	SUPPORT	100
Total  3a				66,770

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
FEED THE CHILDREN PO BOX 36 OKLAHOMA CITY,OK 73101	NONE	PC	SUPPORT	300
FRASER 2400 WEST 64TH ST MINNEAPOLIS,MN 55423	NONE	PC	SUPPORT	140
FREEDOM PLACE 653 DALE ST N ST PAUL,MN 55103	NONE	PC	SUPPORT	180
GLAUCOMA FOUNDATION 80 MAIDEN LANE SUITE 700 NEWYORK,NY 10038	NONE	PC	SUPPORT	80
GORILLA FOUNDATION 800 CHEROKEE AVE SE ATLANTA,GA 30315	NONE	PC	SUPPORT	50
GREATER MPLS CRISIS NURSERY 4544 4TH AVE S MINNEAPOLIS,MN 55419	NONE	PC	SUPPORT	800
GREATER TWIN CITIES UNITED WAY 404 8TH S MINNEAPOLIS,MN 55404	NONE	PC	SUPPORT	10,000
INTERFAITH OUTREACH 1605 COUNTY RD 101 N PLYMOUTH,MN 55447	NONE	PC	SUPPORT	1,500
JANE GOODALL INSTITUTE 1595 SPRING HILL RD SUITE 550 VIENNA,VA 22182	NONE	PC	SUPPORT	150
JEWISH COMMUNITY ACTION JCA 2375 UNIVERSITY AVE W SUITE 150 ST PAUL,MN 55114	NONE	PC	SUPPORT	800
JEWISH COMMUNITY RELATIONS COUNCIL- 12 N 12TH ST SUITE 480 MINNEAPOLIS,MN 55403	NONE	PC	SUPPORT	300
JEWISH FAMILY AND CHILDREN'S SERVIC 13100 WAYZATA BLVD SUITE 400 MINNETONKA,MN 55305	NONE	PC	SUPPORT	2,500
JUVENILE DIABETES RESEARCH FUND 26 BROADWAY NEWYORK,NY 10004	NONE	PC	SUPPORT	150
KIDS AGAINST HUNGER 13702 B ST OMAHA,NE 68144	NONE	PC	SUPPORT	800
KS95 FOR KIDS 7301 OHMS LANE SUITE 460 MINNEAPOLIS,MN 55439	NONE	PC	SUPPORT	400
Total  3a				66,770

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
LITTLE BROTHERS OF THE POOR AMERICA 10 ROCKEFELLER PLAZA 16TH FLOOR NEW YORK,NY 10020	NONE	PC	SUPPORT	240
LOAVES AND FISHES 1121 JACKSON ST NE SUITE 143 MINNEAPOLIS,MN 55413	NONE	PC	SUPPORT	600
MAYO CLINIC 201 ST SOUTHWEST ROCHESTER,MN 55905	NONE	PC	SUPPORT	300
MEALS ON WHEELS 1200 WASHINGTON AVE S SUITE 380 MINNEAPOLIS,MN 55415	NONE	PC	SUPPORT	300
MINNEAPOLIS JEWISH FOUNDATION 13100 WAYZATA BLVD SUITE 200 MINNETONKA,MN 55305	NONE	PC	SUPPORT	3,600
MINNESOTA JAYCEES 5775 WAYZATA BLVD SUITE 700 ST LOUIS PARK,MN 55416	NONE	PC	SUPPORT	100
NATIONAL AUDUBON SOCIETY 1442 BRENNER AVE ST PAUL,MN 55113	NONE	PC	SUPPORT	200
NATIONAL FEDERATION OF THE BLIND 200 EAST WELLS ST JEMIGAN PLACE BALTIMORE,MD 21230	NONE	PC	SUPPORT	250
NATIONAL COUNCIL OF JEWISH WOMEN-NC 13100 WAYZATA BLVD SUITE 160 MINNETONKA,MN 55305	NONE	PC	SUPPORT	400
NAT CON JEWISH WOMEN - STUFF FOR SC 13100 WAYZATA BLVD SUITE 160 MINNETONKA,MN 55305	NONE	PC	SUPPORT	400
HADASSAH 40 WALL STREET NEW YORK,NY 10005	NONE	PC	SUPPORT	200
MPR 480 CEDAR STREET SAINT PAUL,MN 55101	NONE	PC	SUPPORT	100
NEIGHBORHOOD INVOLVEMENT PROGRAM NI 2431 HENNEPIN AVE S MINNEAPOLIS,MN 55405	NONE	PC	SUPPORT	2,000
NORTHPOINT FOOD SHELF 1315 PENN AVENUE NORTH MINNEAPOLIS,MN 55411	NONE	PC	SUPPORT	600
PACER CENTER 8161 NORMANDALE BLVD MINNEAPOLIS,MN 55437	NONE	PC	SUPPORT	600
Total 3a				66,770

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
PLYMOUTH CHRISTIAN YOUTH CENTER-PCY 2210 OLIVER AVE N MINNEAPOLIS,MN 55411	NONE	PC	SUPPORT	400
PEOPLE SERVING PEOPLE 614 3RD ST S MINNEAPOLIS,MN 55415	NONE	PC	SUPPORT	1,000
PETA 501 FRONT ST NORFOLK,VA 23510	NONE	PC	SUPPORT	250
PLANNED PARENTHOOD 671 VANDALIA ST SUITE 323 ST PAUL,MN 55114	NONE	PC	SUPPORT	450
PROJECT HOPE PO BOX 96340 WASHINGTON,DC 20090	NONE	PC	SUPPORT	200
RONALD MCDONALD HOUSE 818 FULTON ST SE MINNEAPOLIS,MN 55414	NONE	PC	SUPPORT	400
RUNNING STRONG FOR INDIAN YOUTH 8301 RICHMOND HIGHWAY SUITE 200 ALEXANDRIA,VA 22309	NONE	PC	SUPPORT	150
SALVATION ARMY 2445 PRIOR AVE N ROSEVILLE,MN 55113	NONE	PC	SUPPORT	2,200
SAVE THE CHILDREN 501 KINGS HWY E SUITE 400 FAIRFIELD,CT 06825	NONE	PC	SUPPORT	1,000
SECOND HARVEST HEARTLAND 1140 GERVAIS AVE ST PAUL,MN 55109	NONE	PC	SUPPORT	1,600
SHARING AND CARING HANDS 525 N 7TH ST MINNEAPOLIS,MN 55405	NONE	PC	SUPPORT	800
SHOLOM COMMUNITY ALLIANCE 3620 PHILLIPS PARKWAY ST LOUIS PARK,MN 55426	NONE	PC	SUPPORT	300
SHRINERS HOSPITAL 2025 EAST RIER PKWY MINNEAPOLIS,MN 55414	NONE	PC	SUPPORT	100
SIMPSON HOUSING SERVICES 2100 PILLSBURY AVE S MINNEAPOLIS,MN 55404	NONE	PC	SUPPORT	500
SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVE MONTGOMERY,AL 36104	NONE	PC	SUPPORT	200
Total  3a				66,770

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
ST JUDE CHILDREN'S RESEARCH 501 SAINT JUDE PLACE MEMPHIS,TN 38105	NONE	PC	SUPPORT	500
ST LOUIS PARK EMERGENCY PROGRAM-STE 6812 WEST LAKE ST ST LOUIS PARK,MN 55426	NONE	PC	SUPPORT	1,000
TEMPLE ISRAEL FOOD DRIVE 2324 EMERSON AVE SO MINNEAPOLIS,MN 55405	NONE	PC	SUPPORT	1,000
TEMPLE ISRAEL-RABBI SIM GLASER FUND 2324 EMERSON AVE S MINNEAPOLIS,MN 55405	NONE	PC	SUPPORT	200
TOYS FOR TOTS 18251 QUANTICO GATEWAY DRIVE TRIANGLE,VA 22172	NONE	PC	SUPPORT	600
TWIN CITIES HABITAT FOR HUMANITY 1954 UNIVERSITY AVE W ST PAUL,MN 55104	NONE	PC	SUPPORT	400
US HOLOCAUST MEMORIAL 100 RAOUL WALLENBERG PLACE SW WASHINGTON,DC 20024	NONE	PC	SUPPORT	140
UNICEF 125 MAIDEN LANE 11TH FLOOR NEWYORK,NY 10038	NONE	PC	SUPPORT	3,000
UNION GOSPEL MISSION FOOD SHELTER C 77 NINTH STREET EAST ST PAUL,MN 55101	NONE	PC	SUPPORT	500
UNIVERSITY OF MN FOUNDATION 3 MORRILL HALL 100 CHURCH ST SE MINNEAPOLIS,MN 55455	NONE	PC	SUPPORT	220
UNIVERSITY OF WI FOUNDATION 1848 UNIVERSITY AVE MADISON,WI 53726	NONE	PC	SUPPORT	180
WILL STEGER FOUNDATION 2801 21ST AVE S SUITE 110 MINNEAPOLIS,MN 55407	NONE	PC	SUPPORT	900
WORLD VISION PO BOX 70102 TACOMA,WA 98481	NONE	PC	SUPPORT	1,400
WORLD WILDLIFE FUND 1250 24TH ST NW WASHINGTON,DC 20037	NONE	PC	SUPPORT	650
YMCA RIDGEDALE 12301 RIDGEDALE DRIVE MINNETONKA,MN 55305	NONE	PC	SUPPORT	100
Total  3a				66,770

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
YOUTHLINK 41 N 12TH ST MINNEAPOLIS,MN 55403	NONE	PC	SUPPORT	400
YOUTHPRISE 615 FIRST AVE NE SUITE 125 MINNEAPOLIS,MN 55413	NONE	PC	SUPPORT	200
Total  3a				66,770

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors	OMB No 1545-0047
	▶ 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 <u>www.irs.gov/form990</u>.	2014

Name of the organization MICHAEL & DONNA KAPLAN FOUNDATION	Employer identification number 46-4374951
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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 33¹/₃% 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 MICHAEL & DONNA KAPLAN FOUNDATION	Employer identification number 46-4374951
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Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	MICHAEL KAPLAN 3400 SYCAMORE LANE NORTH PLYMOUTH, MN 55441	\$ 149,640	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization MICHAEL & DONNA KAPLAN FOUNDATION	Employer identification number 46-4374951
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Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____

Name of organization MICHAEL & DONNA KAPLAN FOUNDATION	Employer identification number 46-4374951
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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	
_____		_____	
_____		_____	
_____		_____	

TY 2014 Accounting Fees Schedule**Name:** MICHAEL & DONNA KAPLAN FOUNDATION**EIN:** 46-4374951**Software ID:** 14000265**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Accounting Fees	900	900	900	0
MN Filing Fees	25	25	25	0

TY 2014 Investments - Other Schedule**Name:** MICHAEL & DONNA KAPLAN FOUNDATION**EIN:** 46-4374951**Software ID:** 14000265**Software Version:** 2014v5.0

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ASG GLOBAL ALTERNATIVES FUND CIA-NATIXIS	AT COST	20,000	19,629
BLACKROCK GLOBAL LONG/SHORT CREDIT FUND	AT COST	20,000	19,150
CBRE CLARION GLOBAL REAL ESTATE INCOME	AT COST	9,713	10,788
ENBRIDGE ENERGY PARTNERS LP	AT COST	14,289	19,950
FIRST TRUST EUROPE ALPHADDEX FUND	AT COST	24,072	20,559
FRANKLIN DYNATECH FUND CLASS A	AT COST	40,000	40,787
ISHARES CORE S&P SMALL CAP ETF	AT COST	15,210	15,969
ISHARES RUSSELL 1000 VALUE ETF	AT COST	25,490	26,100
IVY HIGH INCOME FUND CLASS A	AT COST	20,000	18,573
KINDER MORGAN INC	AT COST	137,231	139,792
NEW WORLD FUND CLASS F-1 AMERICAN FUND	AT COST	30,000	27,429
PIONEER FLOATING RATE FUND CLASS A	AT COST	10,000	9,755
PIONEER FUNDAMENTAL GROWTH FUND CLASS A	AT COST	42,773	47,642
TEEKAY LNG PARTNERS LP	AT COST	14,880	15,050
TEMPLETON GLOBAL BOND FUND CLASS A	AT COST	25,000	23,815
TEMPLETON HARD CURRENCY FUND CLASS A	AT COST	9,639	9,061
VANGUARD FTSE DEVELOPED MARKETS INDEX	AT COST	29,665	26,516
WISDOM TREE EMERGING MARKETS EQUITY INC	AT COST	29,737	25,296
WISDOM TREE MIDCAP EARNINGS FUND	AT COST	40,814	41,693
ENERGY TRANSFER PARTNERS LP	AT COST	16,086	19,500

TY 2014 Legal Fees Schedule

Name: MICHAEL & DONNA KAPLAN FOUNDATION

EIN: 46-4374951

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Legal fees	7,572	7,572	7,572	0

TY 2014 Other Income Schedule

Name: MICHAEL & DONNA KAPLAN FOUNDATION

EIN: 46-4374951

Software ID: 14000265

Software Version: 2014v5.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	11,042	11,042	6,104

TY 2014 Other Professional Fees Schedule

Name: MICHAEL & DONNA KAPLAN FOUNDATION

EIN: 46-4374951

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Financial Service Fees	3,835	3,835	3,835	0

TY 2014 Taxes Schedule**Name:** MICHAEL & DONNA KAPLAN FOUNDATION**EIN:** 46-4374951**Software ID:** 14000265**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Foreign Taxes	283	283	283	