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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

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 01-01-2015, and ending 12-31-2015

Name of foundation THE KANDELL FUND		A Employer identification number 13-6117648	
Number and street (or P O box number if mail is not delivered to street address) Room/suite 59 EAST 54TH STREET		B Telephone number (see instructions) (212) 755-3063	
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10022		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 76,068		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i>		Revenue and expenses per books (a)	Net investment income (b)	Adjusted net income (c)	Disbursements for charitable purposes (d) (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	220,000			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	132	132		
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10 _____				
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV, line 2)		0		
	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	220,132	132	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0	0	0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	2,000	500	0	1,500
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings.				
	22 Printing and publications	145	0	0	145
	23 Other expenses (attach schedule).	50	0	0	50
	24 Total operating and administrative expenses. Add lines 13 through 23	2,195	500	0	1,695
	25 Contributions, gifts, grants paid	235,900			235,900
26 Total expenses and disbursements. Add lines 24 and 25	238,095	500	0	237,595	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-17,963				
b Net investment income (if negative, enter -0-)		0			
c Adjusted net income (if negative, enter -0-)			0		

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	94,031	76,068	76,068
	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)			
	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)	94,031	76,068	76,068	
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	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	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 ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	285,444	285,444	
28 Paid-in or capital surplus, or land, bldg, and equipment fund	0	0		
29 Retained earnings, accumulated income, endowment, or other funds	-191,413	-209,376		
30 Total net assets or fund balances (see instructions)	94,031	76,068		
31 Total liabilities and net assets/fund balances (see instructions)	94,031	76,068		

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	94,031
2	Enter amount from Part I, line 27a	2	-17,963
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	76,068
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	76,068

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
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	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		}	3

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

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)
 If section 4940(d)(2) applies, leave this part blank

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

1 Enter the appropriate amount in each column for each year, see 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))
2014	269,890	103,279	2.613213
2013	284,085	145,742	1.949232
2012	282,280	210,082	1.343666
2011	340,477	259,863	1.310217
2010	414,330	186,408	2.222705
2	Total of line 1, column (d).		2 9.439033
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years		3 1.887807
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.		4 133,112
5	Multiply line 4 by line 3.		5 251,290
6	Enter 1% of net investment income (1% of Part I, line 27b).		6 0
7	Add lines 5 and 6.		7 251,290
8	Enter qualifying distributions from Part XII, line 4.		8 237,595

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)

Table with 11 rows for excise tax calculation. Includes fields for exempt foundations, domestic foundations, tax under section 511, subtitle A tax, total credits and payments, and tax due/overpayment.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about influencing legislation, political expenditures, changes in governing instruments, and substantial contributors.

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? Website address N/A	13	Yes	
14	The books are in care of DEBRA FECHTER Telephone no (212) 755-3063 Located at 59 EAST 54TH STREET NEW YORK NY ZIP+4 10022			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year 15			
16	At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See 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	16	Yes	No

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>	1b	
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 2015?	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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years 20 ____, 20 ____, 20 ____, 20 ____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions)	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 ____, 20 ____, 20 ____, 20 ____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2015 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.</i>)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	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)? Yes 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? Yes 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? Yes 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	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
DONALD GORDON 59 EAST 54TH STREET NEW YORK, NY 10022	PRES ,TREAS , 0 10	0	0	0
ALICE KANDELL 59 EAST 54TH STREET NEW YORK, NY 10022	DIRECTOR 0 10	0	0	0
LESLIE KANDELL 59 EAST 54TH STREET NEW YORK, NY 10025	DIRECTOR 0 10	0	0	0
DEBRA FECHTER 59 EAST 54TH STREET NEW YORK, NY 10022	SECRETARY 0 10	0	0	0

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

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

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

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services. 0

Part IX-A Summary of Direct Charitable Activities

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

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

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

Total. Add lines 1 through 3. 0

Part X Minimum Investment Return

(All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	0
b	Average of monthly cash balances.	1b	135,139
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	135,139
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	135,139
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	2,027
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	133,112
6	Minimum investment return. Enter 5% of line 5.	6	6,656

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	6,656
2a	Tax on investment income for 2015 from Part VI, line 5.	2a	
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	0
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	6,656
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	6,656
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	6,656

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	237,595
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	237,595
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	237,595

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				6,656
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.			0	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2015				
a From 2010.	405,018			
b From 2011.	327,495			
c From 2012.	271,776			
d From 2013.	276,698			
e From 2014.	264,726			
f Total of lines 3a through e.	1,545,713			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ <u>237,595</u>				
a Applied to 2014, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2015 distributable amount.				6,656
e Remaining amount distributed out of corpus	230,939			
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)				0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,776,652			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2016 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).	0			
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions).	405,018			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	1,371,634			
10 Analysis of line 9				
a Excess from 2011.	327,495			
b Excess from 2012.	271,776			
c Excess from 2013.	276,698			
d Excess from 2014.	264,726			
e Excess from 2015.	230,939			

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 2015, 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) 2015	(b) 2014	(c) 2013	(d) 2012	
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))

See Additional Data Table

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 <i>Paid during the year</i> See Additional Data Table				
Total				3a 235,900
b <i>Approved for future payment</i>				
Total				3b 0

Form 990PF Part XV Line 1a - 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).

ALICE KANDELL
LESLIE KANDELL

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>				
92ND STREET Y 1395 LEXINGTON AVE NEW YORK, NY 10128	NONE	PC	CHARITABLE	1,000
AARP FOUNDATION 601 E STREET NW WASHINGTON, DC 20049	NONE	PC	5CHARITABLE	250
ALZHEIMER'S ASSOCIATION PO BOX 96011 WASHINGTON, DC 20090	NONE	PC	CHARITABLE	3,500
AMERICAN CANCER SOCIETY MANHATTAN OFFICE NEW YORK, NY 101010910	NONE	PC	CHARITABLE	3,000
AMERICAN FRIENDS OF HEBREW UNIVERSITY PO BOX 2035 NEW YORK, NY 100210051	NONE	PC	CHARITABLE	500
AMERICAN HEART ASSOCIATION PO BOX 1 UNION ST 301 ROBBINSVILLE, NJ 086914183	NONE	PC	CHARITABLE	2,500
AMERICAN LUNG ASSOCIATION PO BOX 7000 ALBERT LEA, MN 560078000	NONE	PC	CHARITABLE	1,000
AMERICAN MUSEUM OF NATURAL HISTORY 15 WEST 77TH STREET NEW YORK, NY 101320013	NONE	PC	CHARITABLE	5,000
AMERICAN RED CROSS PO BOX 4002018 DES MOINES, IA 505402018	NONE	PC	CHARITABLE	1,500
AMERICAN JEWISH COMMITTEE PO BOX 170800 MILWAUKEE, WI 53217	NONE	PC	CHARITABLE	3,000
ANTI DEFAMATION LEAGUE 605 THIRD AVENUE NEW YORK, NY 101583560	NONE	PC	CHARITABLE	1,000
BIDE A WEE 410 EAST 38TH ST NEW YORK, NY 10016	NONE	PC	CHARITABLE	350
B'NAI BRITH INTERNATIONAL 1640 RHODE ISLAND AVE NW WASHINGTON, DC 20036	NONE	PC	CHARITABLE	1,500
BOSTON SYMPHONY ORCHESTRA 301 MASSACHUSETTS AVE BOSTON, MA 021154511	NONE	PC	CHARITABLE	10,000
BOY SCOUTS OF AMERICA 350 FIFTH AVENUE NEW YORK, NY 10018	NONE	PC	CHARITABLE	1,000
Total				235,900

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>				
BRC 315 BOWERY NEW YORK, NY 10003	NONE	PC	CHARITABLE	1,000
BROOKLYN MUSEUM 200 EASTERN PARKWAY BROOKLYN, NY 112389982	NONE	PC	CHARITABLE	1,000
BRYN MAWR COLLEGE 101 NORTH MERION AVENUE BRYN MAWR, PA 19010	NONE	PC	CHARITABLE	4,000
CALVARY FUND INC 1740 EASTCHESTER ROAD BRONX, NY 10461	NONE	PC	CHARITABLE	500
CANCER CARE 275 SEVENTH AVE FLR 22 NEW YORK, NY 10001	NONE	PC	CHARITABLE	2,500
CARE 151 ELLIS STREET NE ATLANTA, GA 303032404	NONE	PC	CHARITABLE	600
CITY & COUNTRY SCHOOL 146 WEST 13TH STREET NEW YORK, NY 10011	NONE	PC	CHARITABLE	1,000
CITY HARVEST 575 EIGHTH AVENUE 4TH FLR NEW YORK, NY 100183069	NONE	PC	CHARITABLE	2,500
COVENANT HOUSE TIMES SQUARE STATION NEW YORK, NY 101080900	NONE	PC	CHARITABLE	300
CYSTIC FIBROSIS FOUNDATION 6931 ARLINGTON ROAD BETHESDA, MD 20814	NONE	PC	CHARITABLE	500
DOCTORS WITHOUT BORDERS 333 SEVENTH AVENUE 2ND FLOOR NEW YORK, NY 10001	NONE	PC	CHARITABLE	500
ELLIS ISLAND 17 BATTERY PLACE SUITE 210 NEW YORK, NY 100043507	NONE	PC	CHARITABLE	1,000
EMERSON COLLEGE 120 BOYLSTON STREET 7TH FLOOR BOSTON, MA 02116	NONE	PC	CHARITABLE	100
FEED THE CHILDREN PO BOX 16 OKLAHOMA CITY, OK 731010036	NONE	PC	CHARITABLE	1,000
FOOD BANK FOR NEW YORK CITY 355 FOOD CENTER DRIVE BRONX, NY 104749939	NONE	PC	CHARITABLE	1,000
Total			3a	235,900

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>				
FRIENDS OF HIGH LINE 529 WEST 20TH STREET SUITE 8W NEW YORK, NY 10012800	NONE	PC	CHARITABLE	1,500
FRIENDS OF THE UPPER EAST SIDE 20 EAST 69TH STREET NEW YORK, NY 10021	NONE	PC	CHARITABLE	1,000
GMHC 119 WEST 24 STREET NEW YORK, NY 10011	NONE	PC	CHARITABLE	500
HABITAT FOR HUMANITY 111 JOHN STREET 23RD FLR NEW YORK, NY 100383109	NONE	PC	CHARITABLE	1,000
HELEN KELLER INTERNATIONAL 352 PARK AVENUE SOUTH STE 1200 NEW YORK, NY 10010	NONE	PC	CHARITABLE	500
HILLEL 800 EIGHTH STREET NW WASHINGTON, DC 200013724	NONE	PC	CHARITABLE	1,000
HISTORIC HOUSE TRUST OF NYC 830 5TH AVE RM 203 NEW YORK, NY 101310069	NONE	PC	CHARITABLE	1,000
HOSPITAL FOR SPECIAL SURGERY PO BOX 30610 NEW YORK, NY 100870610	NONE	PC	CHARITABLE	1,000
HUMANE SOCIETY OF NYC 306 E 59TH STREET NEW YORK, NY 10022	NONE	PC	CHARITABLE	300
JAMES LENOX HOUSE ASSOCIATION INC 49 EAST 73RD STREET NEW YORK, NY 10021	NONE	PC	CHARITABLE	2,000
JEWISH BRAILLE INSTITUTE 110 E 30TH STREET NEW YORK, NY 100167375	NONE	PC	CHARITABLE	500
JEWISH NATIONAL FUND 42 EAST 69TH ST NEW YORK, NY 10021	NONE	PC	CHARITABLE	1,000
JUVENILE DIABETES RESEARCH FOUNDATION 26 BROADWAY 14TH FLOOR NEW YORK, NY 10004	NONE	PC	CHARITABLE	1,500
KIPS BAY BOYS & GIRLS CLUB 1930 RANDELL AVENUE BRONX, NY 10473	NONE	PC	CHARITABLE	300
KRONOS PERFORMING ARTS ASSOCIATION 1242 9TH AVENUE SAN FRANCISCO, CA 94122	NONE	PC	CHARITABLE	1,000
Total				235,900

3a

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>				
LEARNING ALLY INC 20 ROSZEL ROAD PRINCETON, NJ 085409983	NONE	PC	CHARITABLE	1,000
LIGHTHOUSE INTERNATIONAL PO BOX 17 NEW YORK, NY 102750430	NONE	PC	CHARITABLE	500
LINCOLN CENTER FOR PERFORMING 70 LINCOLN CENTER PLAZA 9TH FL NEW YORK, NY 100236585	NONE	PC	CHARITABLE	5,000
LITTLE BABY FACE FOUNDATION 135 EAST 74TH STREET NEW YORK, NY 10021	NONE	PC	CHARITABLE	250
LOWER EAST SIDE TENEMENT MUSEUM 91 ORCHARD STREET NEW YORK, NY 10002	NONE	PC	CHARITABLE	500
MACCABI USA 1926 ARCH STREET 4R PHILADELPHIA, PA 19103	NONE	PC	CHARITABLE	500
MADD 511 EJOHN CARPENTER FREEWAY STE 700 IRVING, TX 75062	NONE	PC	CHARITABLE	500
MAKE A WISH FOUNDATION OF METRO 1111 MARCUS AVE STE LL22 LAKE SUCESS, NY 11042	NONE	PC	CHARITABLE	1,000
MARCH OF DIMES PO BOX 8972 TOPEKA, KS 666088972	NONE	PC	CHARITABLE	500
MEMORIAL SLOAN KETTERING CANCER CENTER PO BOX 27105 NEW YORK, NY 101172504	NONE	PC	CHARITABLE	2,500
METROPOLITAN MUSEUM OF ART 1000 FIFTH AVE NEW YORK, NY 100280198	NONE	PC	CHARITABLE	15,000
MULTIPLE SCLEROSIS ASSOCIATION PO BOX 96219 WASHINGTON, DC 200906219	NONE	PC	CHARITABLE	1,500
MUSCULAR DYSTROPHY ASSOCIATION 3300 EAST SUNRISE DRIVE TUCSON, AZ 857183299	NONE	PC	CHARITABLE	1,000
MUSEUM AT ELDRIDGE STREET 12 ELDRIDGE STREET NEW YORK, NY 10002	NONE	PC	CHARITABLE	500
MUSEUM OF ARTS DESIGN 2 COLUMBUS CIRCLE NEW YORK, NY 100191800	NONE	PC	CHARITABLE	2,000
Total				235,900

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>				
MUSEUM OF JEWISH HERITAGE 36 BATTERY PLACE NEW YORK, NY 10004	NONE	PC	CHARITABLE	500
MUSEUM OF THE CITY OF NEW YORK 1220 FIFTH AVENUE NEW YORK, NY 10029	NONE	PC	CHARITABLE	1,000
NATIONAL ACADEMY OF DESIGN 1083 5TH AVENUE NEW YORK, NY 10128	NONE	PC	CHARITABLE	500
NATIONAL OSTEOPOROSIS FOUNDATION 1150 17TH STREET NW SUITE 850 WASHINGTON, DC 20036	NONE	PC	CHARITABLE	500
NATIONAL TRUST FOR HISTORIC PRESERVATION 1785 MASSACHUSETTS AVENUE NW WASHINGTON, DC 20036	NONE	PC	CHARITABLE	500
NEW MUSIC USA INC 90 JOHN STREET 312 NEW YORK, NY 10038	NONE	PC	CHARITABLE	1,000
NEW YORK RESTORATION PROJECT 254 WEST 31ST STREET FLR 10 NEW YORK, NY 100212813	NONE	PC	CHARITABLE	1,250
NEW YORK UNIVERSITY 726 BROADWAY 2ND FLR NEW YORK, NY 100039580	NONE	PC	CHARITABLE	3,500
NEW YORK UNIVERSITY 726 BROADWAY 2ND FLR NEW YORK, NY 100039580	NONE	PC	CHARITABLE	3,500
NON TRADITIONAL EMPLOYMENT FOR WOMEN 243 W 20TH STREET NEW YORK, NY 10011	NONE	PC	CHARITABLE	500
NON TRADITIONAL EMPLOYMENT FOR WOMEN 243 W 20TH STREET NEW YORK, NY 10011	NONE	PC	CHARITABLE	500
NEW YORK PUBLIC LIBRARY FIFTH AVENUE AT 42ND STREET NEW YORK, NY 10018	NONE	PC	CHARITABLE	2,500
NY WEILL CORNELL MEDICAL CENTER 525 E 68TH STREET NEW YORK, NY 101310051	NONE	PC	CHARITABLE	1,000
NYC POLICE FOUNDATION 555 FIFTH AVE 15TH FLOOR NEW YORK, NY 10017	NONE	PC	CHARITABLE	7,500
NYC POLICE FOUNDATION 555 FIFTH AVE 15TH FLOOR NEW YORK, NY 10017	NONE	PC	CHARITABLE	7,500
Total				235,900

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>				
PARK AVENUE ARMORY 643 PARK AVE NEW YORK, NY 10065	NONE	PC	CHARITABLE	1,000
PARKINSONS DISEASE FOUNDATION INC 1359 BROADWAY SUITE 1509 NEW YORK, NY 10018	NONE	PC	CHARITABLE	500
PLANNED PARENTHOOD OF NEW YORK CITY 26 BLEECKER STREET NEW YORK, NY 100122413	NONE	PC	CHARITABLE	500
PROJECT HOPE 255 CARTER HALL LANE MILWOOD, VA 22646	NONE	PC	CHARITABLE	350
PROSTATE CANCER FOUNDATION PO BOX 7015 ALBERT LEA, MN 560078015	NONE	PC	CHARITABLE	2,500
REALTY FOUNDATION OF NY 551 FIFTH AVENUE SUITE 415 NEW YORK, NY 101760166	NONE	PC	CHARITABLE	1,500
RIVERSIDE SYMPHONY 225 WEST 99TH ST NEW YORK, NY 100255014	NONE	PC	CHARITABLE	1,000
SOLOMON R GUGGENHEIM MUSEUM 1071 FIFTH AVE NEW YORK, NY 10128	NONE	PC	CHARITABLE	5,000
SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVE MONTGOMERY, AL 141035632	NONE	PC	CHARITABLE	1,000
SPECIAL OLYMPICS NEW YORK 504 BALLTOWN ROAD SCHENECTADY, NY 123042290	NONE	PC	CHARITABLE	500
ST JUDES CHILDREN'S RESEARCH HOSPITAL 501 ST JUDE PLACE MEMPHIS, TN 38105	NONE	PC	CHARITABLE	2,500
ST MICHAEL'S CHURCH 225 WEST 99TH ST NEW YORK, NY 10025	NONE	PC	CHARITABLE	500
SYMPHONY SPACE 2537 BROADWAY NEW YORK, NY 10025	NONE	PC	CHARITABLE	1,000
THE ACTORS FUND 729 SEVENTH AVENUE 10TH FLOOR NEW YORK, NY 200906126	NONE	PC	CHARITABLE	1,000
THE ANIMAL MEDICAL CENTER 510 E 62ND ST NEW YORK, NY 10065	NONE	PC	CHARITABLE	500
Total				3a 235,900

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>				
THE BOYS CLUB OF NEW YORK 287 EAST 10TH STREET NEW YORK, NY 10009	NONE	PC	CHARITABLE	1,000
THE CARNEGIE HALL SOCIETY INC 881 SEVENTH AVE NEW YORK, NY 10019	NONE	PC	CHARITABLE	2,500
THE DALTON SCHOOL 108 EAST 89TH STREET NEW YORK, NY 101281599	NONE	PC	CHARITABLE	5,000
THE DOE FUND 232 EAST 84TH STREET NEW YORK, NY 10028	NONE	PC	CHARITABLE	1,000
THE EDUCATIONAL FUND OF THE WOMEN'S FORUM 59 E 54TH STREET SUITE 81 NEW YORK, NY 10022	NONE	PC	CHARITABLE	500
THE FRESH AIR FUND 633 THIRD AVE 14TH FLR NEW YORK, NY 10017	NONE	PC	CHARITABLE	1,000
THE FRICK COLLECTION 1 EAST 70TH STREET NEW YORK, NY 10021	NONE	PC	CHARITABLE	2,500
THE FUND FOR PARK AVE 445 PARK AVENUE SUITE 1000 NEW YORK, NY 10022	NONE	PC	CHARITABLE	5,000
THE FUND FOR SARAH LAWRENCE 1 MEAD WAY BRONXVILLE, NY 10708	NONE	PC	CHARITABLE	1,000
THE JEWISH MUSEUM 1109 FIFTH AVENUE NEW YORK, NY 10128	NONE	PC	CHARITABLE	3,000
THE LENOX LIBRARY 18 MAIN STREET LENOX, MA 012402310	NONE	PC	CHARITABLE	500
THE METROPOLITAN OPERA LINCOLN CENTER NEW YORK, NY 10023	NONE	PC	CHARITABLE	10,000
THE MOUNT 2 PLUNKETT STREET PO BOX 974 LENOX, MA 01240	NONE	PC	CHARITABLE	1,600
THE MUSEUM OF MODERN ART PO BOX 3948 NEW YORK, NY 100083948	NONE	PC	CHARITABLE	3,000
THE NEW YORK BOTANICAL GARDEN 200TH STREET KAZIMOFF BRONX, NY 104585126	NONE	PC	CHARITABLE	1,500
Total				235,900

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>				
THE NEWYORK POPS 333 W 52ND STREET SUITE 600 NEWYORK,NY 100196238	NONE	PC	CHARITABLE	1,000
THE STOCKBRIDGE BOWL ASSOCIATION PO BOX 118 STOCKBRIDGE,MA 01262	NONE	PC	CHARITABLE	1,000
THE USO PO BOX 96860 WASHINGTON,DC 200777677	NONE	PC	CHARITABLE	500
THIRTEEN ASSOCIATES 450 WEST 33RD STREET NEWYORK,NY 100012605	NONE	PC	CHARITABLE	1,500
TREES NY 35 EAST 64TH STREET 3RD FLOOR NEWYORK,NY 10065	NONE	PC	CHARITABLE	1,750
UJA FEDERATION OF NEWYORK PO BOX 4056 NEWYORK,NY 102614056	NONE	PC	CHARITABLE	7,000
UJA FEDERATION OF NEWYORK PO BOX 4056 NEWYORK,NY 102614056	NONE	PC	CHARITABLE	1,000
UJA FEDERATION OF NEWYORK PO BOX 4056 NEWYORK,NY 102614056	NONE	PC	CHARITABLE	10,000
UNION FOR REFORM JUDAISM 633 THIRD AVENUE NEWYORK,NY 10017	NONE	PC	CHARITABLE	1,000
UNITED STATES HOLOCAUST MEMORIAL MUSEUM POBOX 7022 ALBERT LEA,MN 560078022	NONE	PC	CHARITABLE	450
UNITED STATES OLYMPIC COMMITTEE PO BOX 7010 ALBERT LEA,MN 560078010	NONE	PC	CHARITABLE	5,000
URJAC 2027 MASSACHUSETTS AVE NW WASHINGTON,DC 20036	NONE	PC	CHARITABLE	2,500
WHITNEY MUSEUM OF AMERICAN ART 945 MADISON AVE NEWYORK,NY 10131	NONE	PC	CHARITABLE	1,000
WNYC 160 VARICK STREET NEWYORK,NY 10013	NONE	PC	CHARITABLE	2,500
WOMEN'S VOICES FOR CHANGE 509 MADISON AVENUE 1212 NEWYORK,NY 10022	NONE	PC	CHARITABLE	250
Total				235,900

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>				
WORLD JEWISH CONGRESS PO BOX 90400 WASHINGTON,DC 200900400	NONE	PC	CHARITABLE	5,000
WORLD WILDLIFE FUND 1250 TWENTY-FOURTH ST NW WASHINGTON,DC 20090	NONE	PC	CHARITABLE	300
YOUNG PEOPLE'S LEADERSHIP FOUNDATION FDR STATION PO BOX 7764 NEW YORK,NY 101507764	NONE	PC	CHARITABLE	5,000
Total			3a	235,900

TY 2015 Accounting Fees Schedule

Name: THE KANDELL FUND

EIN: 13-6117648

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,000	500	0	1,500

TY 2015 Other Expenses Schedule

Name: THE KANDELL FUND

EIN: 13-6117648

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NYS ATTORNEY GENERAL - FILING FEE	50	0	0	50

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

Schedule of Contributors

OMB No 1545-0047

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

2015

Department of the Treasury
Internal Revenue Service

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

Name of the organization
THE KANDELL FUND

Employer identification number
13-6117648

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
THE KANDELL FUND

Employer identification number
13-6117648

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	ALICE KANDELL	\$ 70,000	Person <input checked="" type="checkbox"/>
	130 E 75TH STREET		Payroll <input type="checkbox"/>
	NY, NY 10021		Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
2	ANDREW JOSEPH	\$ 15,000	Person <input checked="" type="checkbox"/>
	C/O DIGBY MGMT 59 E 54TH STREET		Payroll <input type="checkbox"/>
	NY, NY 10022		Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
3	BENJAMIN JOSEPH	\$ 40,000	Person <input checked="" type="checkbox"/>
	C/O DIGBY MGMT 59 E 54TH STREET		Payroll <input type="checkbox"/>
	NY, NY 10022		Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
4	CYNTHIA MARVELL	\$ 25,000	Person <input checked="" type="checkbox"/>
	C/O DIGBY MGMT 59 E 54TH STREET		Payroll <input type="checkbox"/>
	NY, NY 10022		Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
5	LESLIE KANDELL	\$ 70,000	Person <input checked="" type="checkbox"/>
	395 RIVERSIDE DRIVE		Payroll <input type="checkbox"/>
	NY, NY 10025		Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/>
			Payroll <input type="checkbox"/>
			Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization
THE KANDELL FUND

Employer identification number
13-6117648

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
THE KANDELL FUND

Employer identification number
13-6117648

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
_____	_____
_____	_____
--	_____