Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

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 LEONARD AND IRWIN KAMP FOUNDATION

A Employer identification number
45-6440136

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

Room/suite

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

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

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 3,721,786

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

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

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	5,700			
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	25,086	25,086		
	4	Dividends and interest from securities	60,158	60,158		
	5a	Gross rents				
	b	Net rental income or (loss) ________				
	6a	Net gain or (loss) from sale of assets not on line 10	38,510			
	b	Gross sales price for all assets on line 6a 990,997				
	7	Capital gain net income (from Part IV, line 2)		38,510		
	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	129,454	123,754		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	52,000	39,000		13,000
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	3,125	2,084		1,041
	c	Other professional fees (attach schedule)	2,608	1,738		870
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	3,025	3,025		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	27,987	27,987		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	88,745	73,834		14,911
	25	Contributions, gifts, grants paid	171,000			171,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	259,745	73,834		185,911
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-130,291			
	b	**Net investment income** (if negative, enter -0-)		49,920		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II	**Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash—non-interest-bearing			
2	Savings and temporary cash investments	189,988	72,687	72,687
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)	340,177	401,052	400,302
b	Investments—corporate stock (attach schedule)	482,455	486,628	671,183
c	Investments—corporate bonds (attach schedule)	499,995	463,414	441,819
11	Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)	2,222,459	2,181,002	2,135,795
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)	3,735,074	3,604,783	3,721,786
Liabilities 17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities**(add lines 17 through 22)		0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg , and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	3,735,074	3,604,783	
30	**Total net assets or fund balances**(see instructions)	3,735,074	3,604,783	
31	**Total liabilities and net assets/fund balances**(see instructions)	3,735,074	3,604,783	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,735,074
2	Enter amount from Part I, line 27a	2	-130,291
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	3,604,783
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	3,604,783

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	38,510
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	66,118

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	110,726	3,708,189	0 02986
2013	49,660	3,256,263	0 01525
2012		1,884,600	
2011	106,367	62,926	1 69035
2010			

2	**Total** of line 1, column (d).	2	1 735462
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 433866
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.	4	3,800,149
5	Multiply line 4 by line 3.	5	1,648,755
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	499
7	Add lines 5 and 6.	7	1,649,254
8	Enter qualifying distributions from Part XII, line 4.	8	185,911

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ____________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	998
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	998
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	998
6	Credits/Payments		
a	2015 estimated tax payments and 2014 overpayment credited to 2015 — 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	24
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** . . . . ▶	9	1,022
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**. . . ▶	10	
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?.	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ____________ **(2)** On foundation managers ▶ $ ____________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ____________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?.	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation* .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

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

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

Website address ▶N/A

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

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

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . . ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year . . . . . . ▶ | 15 |

			Yes	No
16	At any time during calendar year 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?	16		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).	☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any**of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?		1b		No
	Organizations relying on a current notice regarding disaster assistance check here.	▶☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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?	☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all**years listed, answer "No" and attach statement—see instructions).		2b		No
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 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? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.)*.		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 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)?	5b		No
	Organizations relying on a current notice regarding disaster assistance check here. ▶☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☑ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
RICHARD COHEN 304 EASTERLY TER SYRACUSE, NY 13214	Trustee 5 00	26,000		
STEPHEN COHEN 6710 HARMONY DR FAYETTEVILLE, NY 13066	Trustee 0 00	26,000		

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

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

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

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

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

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

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

Part IX-A Summary of Direct Charitable Activities

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

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

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

Part X Minimum Investment Return

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes		
a	Average monthly fair market value of securities	1a	3,726,681
b	Average of monthly cash balances	1b	131,338
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	3,858,019
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	3,858,019
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	57,870
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,800,149
6	**Minimum investment return.** Enter 5% of line 5	6	190,007

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	190,007
2a	Tax on investment income for 2015 from Part VI, line 5 — 2a: 998		
b	Income tax for 2015 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	998
3	Distributable amount before adjustments Subtract line 2c from line 1	3	189,009
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	189,009
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	189,009

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	185,911
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	185,911
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	185,911

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				189,009
2	Undistributed income, if any, as of the end of 2015				
a	Enter amount for 2014 only.			170,989	
b	Total for prior years 20___ , 20___ , 20___				
3	Excess distributions carryover, if any, to 2015				
a	From 2010.				
b	From 2011.				
c	From 2012.				
d	From 2013.				
e	From 2014.				
f	**Total** of lines 3a through e.				
4	Qualifying distributions for 2015 from Part XII, line 4 ► $ 185,911				
a	Applied to 2014, but not more than line 2a			170,989	
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 2015 distributable amount.				14,922
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2015 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6	**Enter the net total of each column as indicated below:**				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b	Prior years' undistributed income Subtract line 4b from line 2b				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d	Subtract line 6c from line 6b Taxable amount —see instructions				
e	Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount—see instructions				
f	Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				174,087
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 2010 not applied on line 5 or line 7 (see instructions) . . .				
9	**Excess distributions carryover to 2016.** Subtract lines 7 and 8 from line 6a				
10	Analysis of line 9				
a	Excess from 2011. . . .				
b	Excess from 2012. . . .				
c	Excess from 2013. . . .				
d	Excess from 2014. . . .				
e	Excess from 2015. . . .				

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)

	Tax year	Prior 3 years			
	(a) 2015	**(b)** 2014	**(c)** 2013	**(d)** 2012	**(e) Total**
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

RICHARD COHEN

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

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

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

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

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

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

N/A

c Any submission deadlines

N/A

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

N/A

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				171,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments				25,086	
4 Dividends and interest from securities. . .				60,158	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory					38,510
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory . .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .				85,244	38,510

13 Total. Add line 12, columns (b), (d), and (e). **13** 123,754

(See worksheet in line 13 instructions to verify calculations)

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

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

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

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

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

****** | 2016-05-09 | ******

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

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

Firm's name ▶ DArcangelo & Co LLP

Firm's EIN ▶

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

Phone no (315) 475-7213

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
Capital Gain Distributions	P		2015-12-31
2372 11549 Pimco Fds Pac Invt	P	2015-04-15	2015-12-15
93 609 Ridgeworth Mid Cap Fund	P	2015-04-15	2015-08-13
970 809 Royce Smaller Companies Grouth Fund	P	2014-08-28	2015-08-13
9578 46 Janus Invt Fd Flexible Bd	P	2015-08-03	2122-08-18
2076 74 Goldman Sachs Tr Finl Square	P	2014-08-09	2015-07-10
2289 22 Dretfus Intl Fds	P	2015-08-14	2015-07-10
208 61 Victory Sycamore small Co Opp Fund	P	2014-08-27	2015-05-28
756 921 Wash Mutual Mid Cap	P	2014-08-27	2015-04-14
767 211 American Century Growth	P	2012-10-26	2015-08-13

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
72,584			72,584
15,039		18,398	-3,359
1,252		1,323	-71
15,077		14,653	424
100,382		101,279	-897
2,077		2,077	
17,627		19,340	-1,713
8,445		8,741	-296
22,170		22,468	-298
23,567		21,328	2,239

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			72,584
			-3,359
			-71
			424
			-897
			-1,713
			-296
			-298
			2,239

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
10508 345 Dretfus Intl Fds	P	2012-10-26	2015-12-10
646 929 Eaton Vance Large Cap	P	2012-10-26	2015-05-28
145 402 First Eagle Overseas Fund	P	2012-10-26	2015-08-13
9349 04 Goldman Sachs Tr Finl Square	P	2013-12-16	2015-10-09
563 191 Harbor Cap Apprec	P	2012-10-26	2015-08-13
392 67 Oakmard Equity & Income Fund	P	2012-10-26	2015-05-28
272 583 Inveestment Managers Ser Tr Oak Ridge	P	2012-10-26	2015-05-28
7102 825 Janus Invt Fd Flexible Bd	P	2013-10-01	2015-08-13
273 686 Nuveen Real Estate	P	2012-10-26	2015-08-13
6179 0351 Pimco Fds Pac Invt	P	2013-06-21	2015-12-15

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
80,914		103,924	-23,010
12,413		12,542	-129
3,386		3,285	101
9,349		9,349	
36,245		23,367	12,878
12,914		11,354	1,560
11,528		8,104	3,424
74,437		77,538	-3,101
6,495		5,740	755
39,175		76,342	-37,167

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-23,010
			-129
			101
			12,878
			1,560
			3,424
			-3,101
			755
			-37,167

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
2241 844 Royce Smaller Companies Grouth Fund	P	2012-10-26	2015-08-13
181 923 Victory Sycamore small Co Opp Fund	P	2012-10-26	2015-05-28
1654 2 Wash Mutual Mid Cap	P	2012-10-26	2015-04-14
5 Dupont Ei Nemour 3 25%	P	2011-12-30	2015-01-15
5 Dupont Ei Nemour 3 25%	P	2012-01-18	2015-01-15
25 Anheues Busch 4 625%	P	2012-01-18	2015-02-01
125 HSBC Holdings ADR	P	2011-12-30	2015-02-23
125 HSBC Holdings ADR	P	2012-01-18	2015-02-23
20 John Deere 2 95%	P	2011-12-30	2015-03-09
5 John Deere 2 95%	P	2012-01-18	2015-03-09

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
34,816		30,737	4,079
8,358		5,760	2,598
48,452		50,086	-1,634
5,000		5,332	-332
5,000		5,338	-338
25,000		27,271	-2,271
5,529		4,763	766
5,529		5,015	514
20,000		21,052	-1,052
5,000		5,311	-311

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			4,079
			2,598
			-1,634
			-332
			-338
			-2,271
			766
			514
			-1,052
			-311

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
125 Apple Comutere Co	P	2012-01-24	2015-03-10
15 Dupont Ei Nemour 5 25%	P	2014-04-01	2015-04-16
10 Dupont Ei Nemour 6%	P	2015-01-15	2015-04-16
0 03 Alphabet Inc	P	2012-01-24	2015-05-04
10 Kellog Co 4 4450%	P	2011-12-30	2015-05-26
15 Kellog Co 4 4450%	P	2012-01-18	2015-05-26
50 Walmart	P	2011-12-30	2015-06-01
75 Walmart	P	2012-01-18	2015-06-01
50 Walmart	P	2012-01-24	2015-06-01
150 I shares Barclays 1-3 Yr Bond	P	2015-01-15	2015-06-08

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
15,575		7,531	8,044
16,095		16,729	-634
11,425		11,539	-114
18		10	8
10,348		11,100	-752
15,522		16,653	-1,131
3,726		2,988	738
5,588		4,501	1,087
3,726		3,069	657
15,780		15,661	119

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			8,044
			-634
			-114
			8
			-752
			-1,131
			738
			1,087
			657
			119

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
65 Palo Alto Networks	P	2013-09-23	2015-06-08
1035 Vangaurd Short term Inv Grade	P	2012-12-13	2015-06-22
1 338 Vangaurd Short term Inv Grade	P	2012-12-31	2015-06-22
3 058 Vangaurd Short term Inv Grade	P	2012-12-31	2015-06-22
0 481 Vangaurd Short term Inv Grade	P	2013-04-02	2015-06-22
1 635 Vangaurd Short term Inv Grade	P	2013-04-02	2015-06-22
1 844 Vangaurd Short term Inv Grade	P	2013-12-18	2015-06-22
200 Vangaurd Short term Inv Grade	P	2014-03-27	2015-06-22
0 348 Vangaurd Short term Inv Grade	P	2014-04-02	2015-06-22
1 168 Vangaurd Short term Inv Grade	P	2014-12-18	2015-06-22

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
11,353		3,117	8,236
11,043		11,250	-207
14		14	
33		33	
5		5	
17		18	-1
20		20	
2,134		2,144	-10
4		4	
12		12	

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			8,236
			-207
			-1
			-10

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 118 Vangaurd Short term Inv Grade	P	2014-12-18	2015-06-22
500 Vangaurd Short term Inv Grade	P	2015-06-08	2015-06-22
400 Ishares Gold Tr	P	2013-04-23	2015-06-22
200 Macy's	P	2013-10-24	2015-08-12
250 Vanguard Developed Mkts EFT	P	2013-09-04	2015-08-14
150 Vanugard Emeging Mtks EFT	P	2011-12-30	2015-08-14
1500 Vanugard Emeging Mtks EFT	P	2012-01-18	2015-08-14
0 75 Care Capital Properties	P	2015-08-21	2015-08-21
100 Apache Corp	P	2012-11-20	2025-08-24
43 Care Capital Properties	P	2015-08-21	2015-08-25

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
16		16	
5,335		5,330	5
4,564		5,560	-996
12,854		8,915	3,939
9,905		9,427	478
5,530		5,732	-202
3,686		4,126	-440
27			27
4,098		7,713	-3,615
1,381			1,381

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			5
			-996
			3,939
			478
			-202
			-440
			27
			-3,615
			1,381

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
2 Alphabet Inc	P	2012-01-18	2015-10-26
10 Alphabet Inc	P	2012-01-24	2015-10-26
35 IBM	P	2012-01-18	2015-11-02
300 Spectra Energy	P	2015-03-06	2015-11-25
3446 019 Templeton Global Bond	P	2012-01-11	2015-11-30
44 355 Templeton Global Bond	P	2012-12-18	2015-12-01
0 444 Templeton Global Bond	P	2012-12-18	2015-12-02
0 832 Templeton Global Bond	P	2013-12-17	2015-12-03
200 Templeton Global Bond	P	2014-03-07	2015-12-04
8 441 Templeton Global Bond	P	2016-12-16	2015-12-05

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,455		632	823
7,276		2,889	4,387
4,899		6,337	-1,438
8,092		10,627	-2,535
41,111		43,282	-2,171
529		585	-56
5		6	-1
10		11	-1
2,386		2,586	-200
101		104	-3

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			823
			4,387
			-1,438
			-2,535
			-2,171
			-56
			-1
			-1
			-200
			-3

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
100 Templeton Global Bond	P	2015-06-08	2015-12-06
25 Marathon Oil Corp 6%	P	2012-03-16	2015-12-09

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,193		1,226	-33
26,346		29,168	-2,822

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-33
			-2,822

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Syracuse Jewish Cemeteries Assoc 337 Summerhaven Dr N East Syracuse, NY 13057	None	VAR	GENERAL	20,000
Temple Society of Concord 910 Madison St Syracuse, NY 13210	None	VAR	GENERAL	31,000
Temple Adath Yeshurun 450 Kimber Rd Syracuse, NY 13224	None	VAR	GENERAL	60,000
Syracuse Hebrew Day School 5655 Thompson Rd Syracuse, NY 13214	None	VAR	GENERAL	25,000
Syracuse Jewish Federation 5655 Thompson Rd Syracuse, NY 13214	None	VAR	GENERAL	10,000
Jewish Home of CNY 4101 E Genesee St Syracuse, NY 13214	None	VAR	GENERAL	25,000
Total . . . . ▶ **3a**				171,000

TY 2015 Accounting Fees Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 15000324

Software Version: 2015v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Darcangelo & Co	3,125	2,084	0	1,041

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TY 2015 Investments Corporate Bonds Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 15000324

Software Version: 2015v2.0

Name of Bond	End of Year Book Value	End of Year Fair Market Value
Corporate Bonds see attached	463,414	441,819

TY 2015 Investments Corporate Stock Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 15000324

Software Version: 2015v2.0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCK SEE SCHEDULE	486,628	671,183

TY 2015 Investments Government Obligations Schedule

Name:	THE LEONARD AND IRWIN KAMP FOUNDATION
EIN:	45-6440136
Software ID:	15000324
Software Version:	2015v2.0
US Government Securities - End of Year Book Value:	401,052
US Government Securities - End of Year Fair Market Value:	400,302
State & Local Government Securities - End of Year Book Value:	
State & Local Government Securities - End of Year Fair Market Value:	

TY 2015 Investments - Other Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION
EIN: 45-6440136
Software ID: 15000324
Software Version: 2015v2.0

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
American Century Growth Fund	AT COST	172,042	170,260
Dodge & Cox Intl Stk	AT COST	91,896	95,519
Eaton Vance Ser II income	AT COST	88,831	81,866
Eaton Vance Large Cap Value	AT COST	265,074	229,463
First Eagle Funds	AT COST	85,252	83,574
Goldan Sach Tr Fin Sq Treas	AT COST	16,887	16,887
Harbor Fund Cap Apprec	AT COST	162,247	214,034
Harris Assoc Oakmark Equity INcome	AT COST	241,404	226,388
Janus Invt flexible Bd	AT COST		
JP Morgan Core Bond	AT COST	242,403	235,155
Munder Ser Tr Mid Cap Core Growth	AT COST	55,922	58,747
Nuveen Real Estate Secs	AT COST	40,891	44,445
Virtus Emerging Markets	AT COST	69,287	61,333
Pimco Pace Ser Commodity Real Return	AT COST		
Pioneer Ser Oak Ridge Small Cap	AT COST		
Dreyfus Emerging Markets	AT COST		
Royce Value Plus	AT COST		
Wash Mutual CRM Mid Cap	AT COST		
I Shares Barclays Bond ETF	AT COST		
Templeton Global	AT COST	48,256	47,625
Vangard S/T Investment Grade	AT COST	26,720	26,669
Goldan Sach Tr Strategic Incom	AT COST	68,352	62,882
Virtus Small Cap Opp	AT COST		
Aberdeen Emerging Markets	AT COST	99,844	100,636
Deutsch Enhanced Commodity Strat	AT COST	54,214	54,405
Deutsch Global Real Estate	AT COST	66,294	63,878
Oak Ridge Small Cap	AT COST	95,047	96,704
Ridgewood Mid Cap	AT COST	71,770	61,666
Victory Sycamor Small Co. Opp	AT COST	118,369	103,659

TY 2015 Other Expenses Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 15000324

Software Version: 2015v2.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	27,656	27,656		
NYS Department of Law	250	250		
office expense	81	81		

TY 2015 Other Professional Fees Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 15000324

Software Version: 2015v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Bond Schoeneck & King	1,703	1,135	0	568
CCB Law	905	603	0	302

TY 2015 Taxes Schedule

Name: THE LEONARD AND IRWIN KAMP FOUNDATION

EIN: 45-6440136

Software ID: 15000324

Software Version: 2015v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Taxes 990 PF	3,025	3,025		

QCI Asset Management Inc
PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

December 31, 2015

Quantity	Security	Trade Date	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
COMMON STOCK								
ALL INDEX FUNDS								
200 00	ENERGY SELECT SECTOR SPDR	11-25-15	68 42	13,684 32	60 32	12,064 00	0 7	2 0
BASIC MATERIALS								
125 00	ECOLAB INC	06-22-15	114 33	14,291 64	114 38	14,297 50	0 9	1 2
200 00	NUCOR CORP	12-30-11	41 10	8,219 00	40 30	8,060 00	0.5	3 7
				22,510.64		**22,357.50**	**1.4**	**2.1**
CONSUMER, CYCLICAL								
20 00	AMAZON COM INC	10-09-14	320.02	6,400.37	675 89	13,517 80	0 8	0 0
200 00	DICK'S SPORTING GOODS INC	02-13-14	51 62	10,323 94	35 35	7,070 00	0 4	1 6
600 00	FORD MOTOR CO	01-21-14	16.44	9,861 36	14 09	8,454.00	0 5	4 3
250 00	LOWES COS INC	12-30-11	25.86	6,463.90	76 04	19,010 00	1 2	1 5
250 00	STARBUCKS CORP	03-13-14	37 58	9,394 98	60 03	15,007.50	0 9	1 3
150 00	TJX COMPANIES	10-20-14	63 20	9,479 40	70 91	10,636 50	0 6	1 2
300 00	TWENTY-FIRST CENTURY FOX INC	10-23-14	33 29	9,986 97	27 16	8,148 00	0 5	1 1
				61,910.92		**81,843.80**	**5.0**	**1.4**
HEALTHCARE								
200 00	ABBOTT LABORATORIES	01-18-12	26 62	5,323 03	44 91	8,982 00	0 5	2 3
200 00	ABBVIE INC	01-18-12	28 86	5,772 37	59 24	11,848 00	0.7	3.8
85 00	AMGEN INC	12-30-11	64 68	5,497 55	162 33	13,798 05	0 8	2 5
200 00	BRISTOL-MYERS SQUIBB CO	10-09-14	50 37	10,074 54	68 79	13,758 00	0 8	2 2
150.00	JOHNSON & JOHNSON	01-18-12	65 28	9,792 00	102 72	15,408 00	0 9	2 9

QCI Asset Management Inc
PORTFOLIO APPRAISAL
The Leonard and Irwin Kamp Foundation

December 31, 2015

Quantity	Security	Trade Date	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
175 00	ZIMMER BIOMET HOLDINGS INC	12-30-11	54 64	9,561.50	102 59	17,953 25	1 1	0 9
				46,020.99		**81,747.30**	**5.0**	**2.3**
CONSUMER, NONCYCLICAL								
400 00	ALTRIA GROUP INC COM	01-18-12	28 96	11,584 00	58 21	23,284 00	1 4	3 9
150 00	PEPSICO	01-18-12	64 85	9,727 50	99 92	14,988 00	0 9	2 8
250.00	PROCTER & GAMBLE CO	01-18-12	65 58	16,394 80	79 41	19,852 50	1 2	3 3
				37,706.30		**58,124.50**	**3.5**	**3.4**
ENERGY								
100 00	CHEVRON CORP	12-30-11	106 49	10,649 35	89 96	8,996 00	0 5	4 8
150 00	CONOCOPHILLIPS	01-18-12	54 51	8,175 88	46 69	7,003 50	0 4	6 3
250 00	EXXON MOBIL CORPORATION	12-30-11	85 47	21,367 45	77 95	19,487 50	1 2	3 7
175 00	SCHLUMBERGER LTD	12-30-11	69 30	12,128 25	69 75	12,206 25	0 7	2 9
				52,320.93		**47,693.25**	**2.9**	**4.1**
FINANCIAL								
150 00	ACE LTD	12-30-11	70 10	10,514 25	116 85	17,527 50	1 1	2 3
150 00	AMERICAN EXPRESS	05-06-15	77 73	11,658 77	69 55	10,432 50	0 6	1 7
1,000 00	BANK OF AMERICA CORP	12-30-11	6 57	6,570 33	16 83	16,830 00	1.0	1.2
100 00	BERKSHIRE HATHAWAY INC-CL B	06-18-12	93.82	9,381 55	132.04	13,204.00	0 8	0 0
300 00	JP MORGAN CHASE & CO	12-30-11	34 62	10,386 25	66 03	19,809 00	1 2	2 7
125 00	PNC FINANCIAL SERVICES GROUP	01-31-12	59 23	7,403 64	95 31	11,913 75	0 7	2 1
250 00	STATE STREET CORP	12-30-11	40 50	10,124.00	66 36	16,590 00	1.0	2 0
175 00	VENTAS INC	07-07-15	64 52	11,290 41	56 43	9,875 25	0 6	5 2
300 00	WELLS FARGO & CO	12-30-11	28 90	8,670 00	54 36	16,308 00	1 0	2.8
				85,999.19		**132,490.00**	**8.0**	**2.2**

QCI Asset Management Inc

PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

December 31, 2015

Quantity	Security	Trade Date	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
INDUSTRIAL								
125 00	CATERPILLAR INC	08-14-15	78 46	9,808 06	67 96	8,495 00	0 5	4 5
600 00	GENERAL ELECTRIC	12-30-11	18 40	11,042 93	31 15	18,690 00	1 1	3 0
125 00	UNITED PARCEL SERVICE -CL B	12-30-11	73 89	9,235 75	96 23	12,028 75	0 7	3 0
				30,086.74		**39,213.75**	**2.4**	**3.3**
TECHNOLOGY								
12 00	ALPHABET INC CLASS C	01-18-12	293 33	3,519 90	758.88	9,106 52	0 6	0 0
225 00	APPLE COMPUTER INC	01-24-12	65 08	14,643 81	105 26	23,683 50	1 4	2 0
100 00	CHECK POINT SOFTWARE TECH	09-23-13	57 93	5,793 22	81 38	8,138 00	0 5	0 0
400 00	CISCO SYSTEMS INC	01-18-12	19 54	7,816 00	27 16	10,862 00	0 7	3 1
1,000 00	CORNING INC	12-30-11	13 89	13,890 20	18 28	18,280 00	1 1	2 6
400 00	EMC CORPORATION	12-30-11	21 90	8,761 00	25 68	10,272 00	0 6	1 8
450 00	INTEL CORPORATION	12-30-11	24 63	11,083 50	34 45	15,502 50	0 9	2 8
200 00	MASTERCARD INC - CLASS A	01-18-12	35 24	7,047 60	97 36	19,472 00	1 2	0 8
300 00	MICROSOFT CORP	12-30-11	26 72	8,015 00	55 48	16,644 00	1 0	2 6
60 00	PALO ALTO NETWORKS INC	09-23-13	47 95	2,876 94	176 14	10,568 40	0 6	0 0
450 00	TWITTER INC	09-03-15	28 96	13,030 97	23 14	10,413 00	0 6	0 0
				96,478.14		**152,941.92**	**9.3**	**1.6**
UTILITIES								
175 00	DUKE ENERGY CORP	04-28-14	73 74	12,905 05	71 39	12,493 25	0 8	4 6
300 00	SOUTHERN COMPANY	01-18-12	44 63	13,389 89	46 79	14,037 00	0 9	4 6
				26,294.94		**26,530.25**	**1.6**	**4.6**

QCI Asset Management Inc
PORTFOLIO APPRAISAL
The Leonard and Irwin Kamp Foundation

December 31, 2015

Quantity	Security	Trade Date	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
TELECOMMUNICATIONS								
350.00	VERIZON COMMUNICATIONS	01-18-12	38.90	13,614.55	46.22	16,177 00	1.0	4 9
				486,627.67		**671,183.27**	**40.8**	**2.4**

QCI Asset Management Inc
PORTFOLIO APPRAISAL

The Leonard and Irwin Kamp Foundation

December 31, 2015

Quantity	Security	Trade Date	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
CASH AND EQUIVALENTS								
	FEDERATED GOVT OBLI FUND - IS			57,239 66		57,239 66	3 5	0 0
CORPORATE BONDS								
20,000	PROGRESS ENERGY 5 625% Due 01-15-16	01-18-12	114 80	22,960 40	100 10	20,020.00	1 2	2 8
25,000	LOCKHEED MARTIN 2 125% Due 09-15-16	01-18-12	100 08	25,020 50	100 68	25,170 75	1 5	1 1
25,000	VERIZON COMM INC 2 500% Due 09-15-16	12-02-14	102 72	25,680 00	100 78	25,195.00	1 5	1 4
25,000	CATERPILLAR FINANCIAL SE 1 000% Due 03-03-17	03-04-14	100 03	25,007 75	99 75	24,937 50	1 5	1 2
30,000	NORFOLK SOUTHERN 7 700% Due 05-15-17	02-16-12	127 56	38,268 00	108 08	32,425 20	2 0	1 7
25,000	ANHEUSER-BUSCH INBEV WOR 1 375% Due 07-15-17	02-23-15	100 85	25,212 25	99 67	24,916 75	1 5	1 6
25,000	SOUTHERN CO 2 450% Due 09-01-18	05-15-14	103 20	25,799 00	100 78	25,194.50	1 5	2 1
25,000	CISCO SYSTEMS 4 950% Due 02-15-19	02-15-12	118 78	29,694 75	109 28	27,320 00	1 7	1 9
25,000	GENERAL MILLS INC 5 650% Due 02-15-19	03-14-14	115 95	28,988 25	109 75	27,437 75	1 7	2 4
25,000	CVS CAREMARK 6 600% Due 03-15-19	05-16-12	125 41	31,352 50	113 08	28,271 00	1 7	2 3
45,000	CONOCOPHILLIPS 6 000% Due 01-15-20	09-05-12	127.46	57,357 45	111 41	50,134 95	3 0	3 0
25,000	JOHN DEERE CAPITAL CORP 2.050% Due 03-10-20	03-19-15	100 55	25,138 25	98 78	24,694 00	1.5	2 4
25,000	APPLE INC 2 850% Due 05-06-21	05-26-15	102 81	25,702 50	102 41	25,602 50	1 6	2 4
50,000	COMCAST CORP 3 125% Due 07-15-22	12-14-12	103 83	51,914 00	101 63	50,813 50	3 1	2 8
25,000	MICROSOFT CORPORATION 2 375% Due 05-01-23	04-17-15	101 27	25,318 50	97 08	24,268 75	1 5	2 8
	Accrued Interest					5,417 25	0 3	
				463,414.10		**441,819.40**	**26.8**	**2.2**