



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

For calendar year 2015 or tax year beginning

, and ending

Name of foundation

FAYE KAPLAN CHARITABLE FOUNDATION

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

2288 COVENTRY ROAD

A Employer identification number

46-1787347

B Telephone number

216-932-4423

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

CLEVELAND HEIGHTS, OH 44118

G Check all that apply: Initial return Initial return of a former public charity
 Final return Amended return
 Address change Name changeH Check type of organization: Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year **J Accounting method:** Cash Accrual
(from Part II, col. (c), line 16) Other (specify) _____

► \$ 508,552. (Part I, column (d) must be on cash basis)

C If exemption application is pending, check here ► 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 ► 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))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received	51,768.		N/A	
2	Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B Interest on savings and temporary cash investments				
3					
4	Dividends and interest from securities	29,968.	29,968.		STATEMENT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	11,292.			
b	Gross sales price for all assets on line 6a	11,806.			
7	Capital gain net income (from Part IV, line 2)		11,292.		
8	Net short-term capital gain				
9	Income modifications				
	Gross sales less returns and allowances				
10a	b Less Cost of goods sold				
c	Gross profit or (loss)				
11	Other income				
12	Total. Add lines 1 through 11	93,028.	41,260.		
13	Compensation of officers, directors, trustees, etc	0.	0.		0.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees	STMT 2	600.	0.	600.
c	Other professional fees				
17	Interest				
18	Taxes	STMT 3	377.	0.	0.
19	Depreciation and depletion				
20	Occupancy				
21a	Travel, conferences, and meetings				
22a	Printing and publications				
23	Other expenses	STMT 4	1,495.	150.	200.
24	Total operating and administrative expenses. Add lines 13 through 23		2,472.	150.	800.
25	Contributions, gifts, grants paid		27,970.		27,970.
26	Total expenses and disbursements		30,442.	150.	28,770.
27	Subtract line 26 from line 12:		62,586.		
a	Excess of revenue over expenses and disbursements				
b	Net investment income (if negative, enter -0-)				
c	Adjusted net income (if negative, enter -0-)		41,110.		
				N/A	

523501
11-24-15 Excess of revenue over expenses and disbursements

LHA For Paperwork Reduction Act Notice, see instructions

Form 990-PF (2015) 4

Assets	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing		32,043.	48,840.	48,840.
	2 Savings and temporary cash investments				
	3 Accounts receivable ►				
	Less: allowance for doubtful accounts ►				
	4 Pledges receivable ►				
	Less: allowance for doubtful accounts ►				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable ►				
	Less: allowance for doubtful accounts ►				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments - U.S. and state government obligations	STMT 6			
	b Investments - corporate stock		484,547.	484,066.	459,712.
	c Investments - corporate bonds				
Liabilities	11 Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
	12 Investments - mortgage loans				
	13 Investments - other				
	14 Land, buildings, and equipment: basis ►				
	Less accumulated depreciation ►				
	15 Other assets (describe ►)				
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		516,590.	532,906.	508,552.
Net Assets or Fund Balances	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				
	22 Other liabilities (describe ►)				
	23 Total liabilities (add lines 17 through 22)		0.	0.	
	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		510,056.	510,056.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds		6,534.	22,850.	
	30 Total net assets or fund balances		516,590.	532,906.	
	31 Total liabilities and net assets/fund balances		516,590.	532,906.	

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	516,590.
2 Enter amount from Part I, line 27a	2	62,586.
3 Other increases not included in line 2 (itemize) ► <u>TIMING DIFFERENCES</u>	3	719.
4 Add lines 1, 2, and 3	4	579,895.
5 Decreases not included in line 2 (itemize) ►	5	46,989.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	532,906.

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 77 SHS KRAFT FOODS GROUP			P	10/19/99	07/06/15
b 587 SHS KRAFT FOODS GROUP			P	05/06/91	07/21/15
c ENERGY TRANSFER PARTNERS SECTION 1231 LOSS			P	VARIOUS	VARIOUS
d CAPITAL GAINS DIVIDENDS					
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 1,271.		455.			816.
b 9,685.					9,685.
c		59.			-59.
d 850.					850.
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					816.
b					9,685.
c					-59.
d					850.
e					
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	11,292.
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). If (loss), enter -0- in Part I, line 8				3	N/A

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.

 Yes No

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2014	30,789.	517,923.	.059447
2013	31,584.	512,047.	.061682
2012	23,435.	506,387.	.046279
2011	24,365.	476,348.	.051150
2010	26,252.	425,660.	.061674
2 Total of line 1, column (d)			.280232
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			.056046
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5			508,598.
5 Multiply line 4 by line 3			28,505.
6 Enter 1% of net investment income (1% of Part I, line 27b)			411.
7 Add lines 5 and 6			28,916.
8 Enter qualifying distributions from Part XII, line 4			28,770.

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)1a Exempt operating foundations described in section 4940(d)(2), check here ► 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

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

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

0.

8 Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached

8.

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

830.

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 2016 estimated tax ►

Refunded ►

11

Part VII-A Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

 Yes No

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?

 1a 1b*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.* 1c

c Did the foundation file Form 1120-POL for this year?

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:

(1) On the foundation. ► \$ 0. (2) On foundation managers. ► \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

 2*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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

 4a

b If "Yes," has it filed a tax return on Form 990-T for this year?

 4b

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

 5*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:

 6

• 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?

 7

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

N/A

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ►

 8a**OH**

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

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

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

STMT 7

 10

Form 990-PF (2015)

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)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)	<input type="checkbox"/> 12	<input checked="" type="checkbox"/> X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	<input type="checkbox"/> 13	<input checked="" type="checkbox"/> X
Website address ► <u>N/A</u>			
14	The books are in care of ► <u>SHERRI APPLETON</u> Located at ► <u>2288 COVENTRY ROAD, CLEVELAND HEIGHTS, OH</u>	Telephone no. ► <u>216-932-4423</u>	
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	<input type="checkbox"/> 15	► <input type="checkbox"/> N/A
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 the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►	<input type="checkbox"/> 16	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/> N/A	► <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?	<input type="checkbox"/> 1c	<input checked="" type="checkbox"/> X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)): 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
a	If "Yes," list the years ► _____, _____, _____, _____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	<input type="checkbox"/> N/A	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. ► _____, _____, _____, _____		
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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.)	<input type="checkbox"/> N/A	3b
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<input type="checkbox"/> 4a	<input checked="" type="checkbox"/> X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	<input type="checkbox"/> 4b	<input checked="" type="checkbox"/> X

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)?

N/A

5b



Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

 Yes No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

 Yes No

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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

N/A

7b

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
FAYE KAPLAN 2288 COVENTRY ROAD CLEVELAND HEIGHTS, OH 44118	PRESIDENT 5.00	0.	0.	0.
SHERRI APPLETON 2288 COVENTRY ROAD CLEVELAND HEIGHTS, OH 44118	SECRETARY 5.00	0.	0.	0.
MARTY RESNIK 2288 COVENTRY ROAD CLEVELAND HEIGHTS, OH 44118	TREASURER 5.00	0.	0.	0.

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

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

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



0

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

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

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

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

Part IX-A Summary of Direct Charitable Activities

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

1	N/A	Expenses
2		
3		
4		

Part IX-B Summary of Program-Related Investments

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

1	N/A	Amount
2		
3		
Total. Add lines 1 through 3		0.

Form 990-PF (2015)

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	475,225.
b	Average of monthly cash balances	1b	41,118.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	516,343.
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	516,343.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	7,745.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	508,598.
6	Minimum investment return. Enter 5% of line 5	6	25,430.

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	25,430.
2a	Tax on investment income for 2015 from Part VI, line 5	2a	822.
b	Income tax for 2015. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	822.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	24,608.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	24,608.
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	24,608.

Part XII**Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	1a	28,770.
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the:	3b	
a	Suitability test (prior IRS approval required)	4	28,770.
b	Cash distribution test (attach the required schedule)	5	0.
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	6	28,770.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b		
6	Adjusted qualifying distributions. Subtract line 5 from line 4		

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				24,608.
2 Undistributed income, if any, as of the end of 2015			0.	
a Enter amount for 2014 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2015:				
a From 2010	5,662.			
b From 2011	1,295.			
c From 2012				
d From 2013	6,648.			
e From 2014	5,647.			
f Total of lines 3a through e	19,252.			
4 Qualifying distributions for 2015 from Part XII, line 4: ► \$ 28,770.			0.	
a Applied to 2014, but not more than line 2a				
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				24,608.
e Remaining amount distributed out of corpus	4,162.			
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	23,414.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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 instr.				0.
f Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016				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	5,662.			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	17,752.			
10 Analysis of line 9:				
a Excess from 2011	1,295.			
b Excess from 2012				
c Excess from 2013	6,648.			
d Excess from 2014	5,647.			
e Excess from 2015	4,162.			

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)				
<i>a Paid during the year</i>				
ADOPTION NETWORK CLEVELAND 4614 PROSPECT AVENUE CLEVELAND, OH 44103	NONE	PUBLIC CHARITY	GENERAL	500
AMERICAN RED CROSS P.O. BOX 2604 FORT WAYNE, IN 46801	NONE	PUBLIC CHARITY	GENERAL	100
BOYSTOWN 14100 CRAWFORD ST. BOYS TOWN, NE 68010	NONE	PUBLIC CHARITY	GENERAL	35
CITY MISSION 5310 CARNEGIE AVENUE CLEVELAND, OH 44103	NONE	PUBLIC CHARITY	GENERAL	100
CLEVELAND ANIMAL PROTECTIVE LEAGUE 1729 WILEY AVENUE CLEVELAND, OH 44113	NONE	PUBLIC CHARITY	GENERAL	100
Total	SEE CONTINUATION SHEET(S)			► 3a 27,970
<i>b Approved for future payment</i>				
NONE				
Total				► 3b 0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		(e) Related or exempt function income
		(a) Business code	(b) 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				
4 Dividends and interest from securities			14	29,968.
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			18	11,292.
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)			0.	41,260.
13 Total Add line 12, columns (b), (d), and (e)			13	41,260.
(See worksheet in line 12 instructions to verify calculations.)				

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

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

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
- (2) Other assets

b Other transactions

- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicita

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described

in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign
Here

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

May the IRS discuss this return with the preparer shown below (see instr.)?

Signature of officer or trustee

13

Title

Paid Preparer Use Only	Print/Type preparer's name CATHERINE E. PETERSEN, CPA	Preparer's signature <i>Catherine E. Petersen, CPA</i>	Date 5/01/16	Check <input type="checkbox"/> if self-employed	PTIN P00168732
	Firm's name ► BOND, SIPPOLA, DEJOY & CO.			Firm's EIN ► 34-1667360	
	Firm's address ► 2786 SOM CENTER ROAD, SUITE 200 WILLOUGHBY HILLS, OH 44094			Phone no. (440) 516-9090	

FAYE KAPLAN CHARITABLE FOUNDATION

46-1787347

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
CLEVELAND FOODBANK 15500 S. WATERLOO ROAD CLEVELAND, OH 44110	NONE	PUBLIC CHARITY	GENERAL	100.
CLEVELAND HEIGHTS HIGH SCHOOL FOUNDATION 2155 MIRAMAR BLVD UNIVERSITY HEIGHTS, OH 44118	NONE	PUBLIC CHARITY	GENERAL	1,500.
CLEVELAND MUSEUM OF ART 11150 EAST BOULEVARD CLEVELAND, OH 44106	NONE	PUBLIC CHARITY	GENERAL	250.
CLEVELAND PLAYHOUSE 1901 E. 13TH STREET CLEVELAND, OH 44114	NONE	PUBLIC CHARITY	GENERAL	1,500.
CLEVELAND SIGHT CENTER 1909 EAST 101ST STREET CLEVELAND, OH 44106	NONE	PUBLIC CHARITY	GENERAL	200.
DOCTORS WITHOUT BORDERS 333 7TH AVENUE NEW YORK, NY 10001	NONE	PUBLIC CHARITY	GENERAL	100.
FAIRMOUNT TEMPLE 23737 FAIRMOUNT BLVD. BEACHWOOD, OH 44122	NONE	PUBLIC CHARITY	GENERAL	250.
HABITAT FOR HUMANITY 121 HABITAT STREET AMERICUS, GA 31709	NONE	PUBLIC CHARITY	GENERAL	100.
HADASSAH 50 W. 58TH STREET NEW YORK, NY 10019	NONE	PUBLIC CHARITY	GENERAL	1,000.
HUNGER NETWORK OF GREATER CLEVELAND 614 W. SUPERIOR AVENUE CLEVELAND, OH 44113	NONE	PUBLIC CHARITY	GENERAL	100.
Total from continuation sheets				27,135.

FAYE KAPLAN CHARITABLE FOUNDATION

46-1787347

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
JDN EARLY CHILDHOOD CENTER - MOLLIE & JOSEPH MENDES FUND 22001 FAIRMOUNT BOULEVARD CLEVELAND, OH 44118	NONE	PUBLIC CHARITY	GENERAL	8,000.
JEWISH FAMILY SERVICE ASS'N - HEBREW SHELTER HOME 24075 COMMERCE PARK ROAD BEACHWOOD, OH 44122	NONE	PUBLIC CHARITY	GENERAL	100.
JEWISH FEDERATION OF CLEVELAND 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	NONE	PUBLIC CHARITY	GENERAL	5,000.
MAKE A WISH FOUNDATION 6060 ROCKSIDE WOODS BLVD. INDEPENDENCE, OH 44131	NONE	PUBLIC CHARITY	GENERAL	100.
MALTZ MUSEUM OF JEWISH HERITAGE 2929 RICHMOND ROAD BEACHWOOD, OH 44122	NONE	PUBLIC CHARITY	GENERAL	100.
MANDEL JEWISH COMMUNITY CENTER OF CLEVELAND 26001 S. WOODLAND ROAD BEACHWOOD, OH 44122	NONE	PUBLIC CHARITY	GENERAL	3,000.
MARINE TOYS FOR TOTS 18521 QUANTICO GATEWAY DRIVE TRIANGLE, VA 22172	NONE	PUBLIC CHARITY	GENERAL	100.
MENORAH PARK FOUNDATION 27100 CEDAR ROAD BEACHWOOD, OH 44122	NONE	PUBLIC CHARITY	GENERAL	100.
MILESTONES AUTISM ORGANIZATION 23880 COMMERCE PARK BEACHWOOD, OH 44122	NONE	PUBLIC CHARITY	GENERAL	100.
MONTEFIORE FOUNDATION 1 DAVID MYERS PARKWAY BEACHWOOD, OH 44122	NONE	PUBLIC CHARITY	GENERAL	1,000.
Total from continuation sheets				

FAYE KAPLAN CHARITABLE FOUNDATION

46-1787347

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
NATIONAL CENTER FOR MISSING/EXPLOITED CHILDREN 699 PRINCE STREET ALEXANDRIA, VA 22314	NONE	PUBLIC CHARITY	GENERAL	50.
NATIONAL COUNCIL OF JEWISH WOMEN 26055 EMERY ROAD WARRENSVILLE HTS., OH 44128	NONE	PUBLIC CHARITY	GENERAL	1,000.
PLAYHOUSE SQUARE 1501 EUCLID AVENUE CLEVELAND, OH 44115	NONE	PUBLIC CHARITY	GENERAL	2,500.
RONALD MCDONALD HOUSE 10415 EUCLID AVENUE CLEVELAND, OH 44106	NONE	PUBLIC CHARITY	GENERAL	100.
SEEING EYE P.O. BOX 375 MORRISTOWN, NJ 07963	NONE	PUBLIC CHARITY	GENERAL	25.
SUSAN G. KOMEN FOR THE CURE 5005 LBJ FREEWAY DALLAS, TX 75244	NONE	PUBLIC CHARITY	GENERAL	100.
UNICEF 125 MAIDEN LANE NEW YORK, NY 10038	NONE	PUBLIC CHARITY	GENERAL	100.
UNITED JEWISH CEMETERIES 2749 MAYFIELD ROAD CLEVELAND, OH 44106	NONE	PUBLIC CHARITY	GENERAL	100.
US HOLOCAUST MUSEUM 100 RAOUL WALLENBERG PLACE SW WASHINGTON, DC 20024	NONE	PUBLIC CHARITY	GENERAL	225.
WCPN/IDEASTREAM 1375 EUCLID AVENUE CLEVELAND, OH 44115	NONE	PUBLIC CHARITY	GENERAL	100.
<u>Total from continuation sheets</u>				

FAYE KAPLAN CHARITABLE FOUNDATION

46-1787347

Part XV. Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Total from continuation sheets

523631
04-01-15

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

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

OMB No 1545-0047

2015**Name of the organization****FAYE KAPLAN CHARITABLE FOUNDATION****Employer identification number****46-1787347****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 property) from any one contributor Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II.

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling \$5,000 or more during the year

► \$ _____

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization

FAYE KAPLAN CHARITABLE FOUNDATION

Employer identification number

46-1787347

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	FAYE KAPLAN 7 DEERFIELD LANE BEACHWOOD, OH 44122	\$ 51,768.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" 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.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> 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.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> 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.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> 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.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

FAYE KAPLAN CHARITABLE FOUNDATION

46-1787347

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
1	587 SHS KRAFT FOODS GROUP INC. COMMON STOCK	\$ 51,768.	07/21/15
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

Name of organization

Employer identification number

FAYE KAPLAN CHARITABLE FOUNDATION**46-1787347**

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 info once) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ENERGY TRANSFER PARTNERS	139.	0.	139.	139.	
MERRILL LYNCH ACCT. #617-02369	30,679.	850.	29,829.	29,829.	
TO PART I, LINE 4	30,818.	850.	29,968.	29,968.	

FORM 990-PF

ACCOUNTING FEES

STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BOND, SIPPOLA, DEJOY & CO.	600.	0.		600.
TO FORM 990-PF, PG 1, LN 16B	600.	0.		600.

FORM 990-PF

TAXES

STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2014 FEDERAL TAXES	377.	0.		0.
TO FORM 990-PF, PG 1, LN 18	377.	0.		0.

FAYE KAPLAN CHARITABLE FOUNDATION

46-1787347

FORM 990-PF

OTHER EXPENSES

STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MERRILL LYNCH ANNUAL ACCOUNT FEE	150.	150.		0.
OHIO ANNUAL REGISTRATION FEE	200.	0.		200.
ENERGY TRF PTNRS DEDUCTIONS AND LOSSES	1,145.	0.		0.
TO FORM 990-PF, PG 1, LN 23	1,495.	150.		200.

FORM 990-PF

OTHER DECREASES IN NET ASSETS OR FUND BALANCES

STATEMENT 5

DESCRIPTION	AMOUNT
DIFFERENCE BETWEEN FMV AND COST BASIS OF STOCK CONTRIBUTED	46,989.
TOTAL TO FORM 990-PF, PART III, LINE 5	46,989.

FORM 990-PF

CORPORATE STOCK

STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
MERRILL LYNCH ACCT. #617-02369	484,066.	459,712.
TOTAL TO FORM 990-PF, PART II, LINE 10B	484,066.	459,712.

FORM 990-PF

LIST OF SUBSTANTIAL CONTRIBUTORS
PART VII-A, LINE 10

STATEMENT 7

NAME OF CONTRIBUTOR

ADDRESS

FAYE KAPLAN

7 DEERFIELD LANE
BEACHWOOD, OH 44122