

For calendar year 2019, or tax year beginning 01-01-2019, and ending 12-31-2019

Name of foundation LIPPMAN KANFER FOUNDATION FOR LIVING TORAH		A Employer identification number 46-1811101	
Number and street (or P.O. box number if mail is not delivered to street address) ONE GOJO PLAZA NO 300		Room/suite	B Telephone number (see instructions) (330) 258-6449
City or town, state or province, country, and ZIP or foreign postal code AKRON, OH 44311		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 ... ☐	
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 25,517,551		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	25,000			
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	4,301	4,301		
	4 Dividends and interest from securities	529,799	529,799		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10 _____	637,005			
	b Gross sales price for all assets on line 6a _____				
		3,233,634			
	7 Capital gain net income (from Part IV, line 2)		637,005		
	8 Net short-term capital gain				
	9 Income modifications				
Operating and Administrative Expenses	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)	7,062	36,347		
	12 Total. Add lines 1 through 11	1,203,167	1,207,452		
	13 Compensation of officers, directors, trustees, etc.	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	19,465	0		0
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)	1,283,042	69,988		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	17,016	17,016		0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	38,588	0		38,588
	22 Printing and publications				
	23 Other expenses (attach schedule)	216,059	0		0
	24 Total operating and administrative expenses. Add lines 13 through 23	1,574,170	87,004		38,588
	25 Contributions, gifts, grants paid	1,517,743			1,517,743
	26 Total expenses and disbursements. Add lines 24 and 25	3,091,913	87,004		1,556,331
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-1,888,746			
	b Net investment income (if negative, enter -0-)		1,120,448		
	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	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	1,636,706		
	3 Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	21,296,283	20,640,604	25,517,551
	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)	22,932,989	20,640,604	25,517,551	
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 ▶ _____)	0	39,451	
	23 Total liabilities (add lines 17 through 22)	0	39,451	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐ and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ ☒ and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	22,932,989	20,601,153	
29 Total net assets or fund balances (see instructions)	22,932,989	20,601,153		
30 Total liabilities and net assets/fund balances (see instructions) .	22,932,989	20,640,604		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	22,932,989
2 Enter amount from Part I, line 27a	2	-1,888,746
3 Other increases not included in line 2 (itemize) ▶ _____	3	0
4 Add lines 1, 2, and 3	4	21,044,243
5 Decreases not included in line 2 (itemize) ▶ _____	5	443,090
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .	6	20,601,153

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	637,005
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 }	3	

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

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

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



Yes



No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	1,660,911	26,874,326	0.061803
2017	2,827,471	29,806,465	0.094861
2016	2,769,130	25,813,259	0.107275
2015	0	0	0.000000
2014	0	0	0.000000

2 Total of line 1, column (d)	2	0.263939
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	0.052788
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	26,171,776
5 Multiply line 4 by line 3	5	1,381,556
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	11,204
7 Add lines 5 and 6	7	1,392,760
8 Enter qualifying distributions from Part XII, line 4	8	1,556,331

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	1	11,204
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	0
3	Add lines 1 and 2.	3	11,204
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	11,204
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	21,134
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d.	7	21,134
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	0
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	9,930
11	Enter the amount of line 10 to be: Credited to 2020 estimated tax ▶ 9,930 Refunded ▶	11	0

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?		No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition). <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		No
c Did the foundation file Form 1120-POL for this year?		No
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? <i>If "Yes," attach a detailed description of the activities.</i>		No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	Yes	
b If "Yes," has it filed a tax return on Form 990-T for this year?	Yes	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ OH, 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? <i>If "No," attach explanation .</i>	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 2019 or the taxable year beginning in 2019? See the instructions for Part XIV. <i>If "Yes," complete Part XIV</i>		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>		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? Website address ► <u>WWW.LKFLT.WORDPRESS.COM</u>	13	Yes	
14	The books are in care of ► <u>JP ENGLISH</u> Telephone no. ► <u>(234) 678-3882</u>			

Located at ► ONE GOJO PLAZA NO 300 AKRON OH ZIP+4 ► 44311

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here	☐		
	and enter the amount of tax-exempt interest received or accrued during the year	► 15		
16	At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. 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 2019?	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 2019, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2019? ☐ 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	
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 2019 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 2019.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?	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:		Yes	No
(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	
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	☐ Yes ☒ No		

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

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions				
(a) Name and address	(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
See Additional Data Table				
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. 				0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)
3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
WALNUT RIDGE STRATEGIC MANAGEMENT COMPANY LLC ONE GOJO PLAZA NO 300 AKRON, OH 44311	MANAGEMENT SERVICES	78,000
LEGACY STRATEGIC ASSET MANAGEMENT 1891 GEORGETOWN RD HUDSON, OH 44236		
Total number of others receiving over \$50,000 for professional services. ▶		0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	25,784,816
b	Average of monthly cash balances.	1b	785,515
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	26,570,331
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	26,570,331
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	398,555
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	26,171,776
6	Minimum investment return. Enter 5% of line 5.	6	1,308,589

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	1,308,589
2a	Tax on investment income for 2019 from Part VI, line 5.	2a	11,204
b	Income tax for 2019. (This does not include the tax from Part VI.).	2b	
c	Add lines 2a and 2b.	2c	11,204
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	1,297,385
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	1,297,385
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	1,297,385

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	1,556,331
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,556,331
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	11,204
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,545,127

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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				1,297,385
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only.			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2019:				
a From 2014. 704,313				
b From 2015. 386,900				
c From 2016. 1,507,119				
d From 2017. 1,387,100				
e From 2018. 354,115				
f Total of lines 3a through e.	4,339,547			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 1,556,331				
a Applied to 2018, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2019 distributable amount.				1,297,385
e Remaining amount distributed out of corpus	258,946			
5 Excess distributions carryover applied to 2019. (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:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	4,598,493			
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 2018. Subtract line 4a from line 2a. Taxable amount—see instructions.			0	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020.				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 2014 not applied on line 5 or line 7 (see instructions). . . .	704,313			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a.	3,894,180			
10 Analysis of line 9:				
a Excess from 2015. 386,900				
b Excess from 2016. 1,507,119				
c Excess from 2017. 1,387,100				
d Excess from 2018. 354,115				
e Excess from 2019. 258,946				

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 2019, enter the date of the ruling. ▶

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

	Tax year	Prior 3 years			(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
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 foundation 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).)

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. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:
INFOLIPPMANKANFERORG
23 PARK PLACE
BROOKLYN, NY 11217
(330) 255-6200

b The form in which applications should be submitted and information and materials they should include:
ORGANIZATIONS MAY SUBMIT AN INFORMAL INTRODUCTORY EMAIL TO INFO@LIPPMANKANFER.ORG

c Any submission deadlines:
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
NONE

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 <i>Paid during the year</i> See Additional Data Table				
Total			▶ 3a	1,517,743
b <i>Approved for future payment</i> M2 THE INSTITUTE FOR EXPERIENTIAL 441 SAXONY ROAD ENCINITAS, CA 92024	NONE	PC	GENERAL	42,000
Total			▶ 3b	42,000

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				
		14	4,301	
4 Dividends and interest from securities.				
		14	529,799	
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	637,005	
9 Net income or (loss) from special events:				
10 Gross profit or (loss) from sales of inventory				
11 Other revenue:				
a <u>PARTNERSHIP INCOME</u>	523000	-29,285	14	36,347
b _____				
c _____				
d _____				
e _____				
12 Subtotal. Add columns (b), (d), and (e).				
	-29,285		1,207,452	0
13 Total. Add line 12, columns (b), (d), and (e).				
				1,178,167

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

[illegible]

Part XVII

- | | | | |
|--|--|-----|----|
| | | Yes | No |
|--|--|-----|----|

--	--	--

- | | | |
|-------|--|----|
| 1a(1) | | No |
| 1a(2) | | No |

--	--	--

- | | | |
|--------------|--|-----------|
| 1b(1) | | No |
| 1b(2) | | No |
| 1b(3) | | No |
| 1b(4) | | No |
| 1b(5) | | No |
| 1b(6) | | No |

1c		No
----	--	----

value
ue

[illegible]

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

described in section 501(c) (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

May the IRS discuss this return with the preparer shown below

(see instr.) ☒ **Yes** ☐ **No**

**Paid
Preparer
Use Only**

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

List and describe the kind(s) of property sold (e.g., real estate, (a) 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
WELLS FARGO ST COVERED #5910 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO LT COVERED #5910 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO LT NONCOVERED #5910 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO ST COVERED #3672 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO LT COVERED #3672 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO ST COVERED #9028 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO ST NONCOVERED #9028 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO LT COVERED #9028 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO LT NONCOVERED #9028 (AVAILABLE UPON REQUEST)	P		2019-12-31
WELLS FARGO CAPITAL GAIN DISTRIBUTION #9028	P		2019-12-31

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
49,556		47,040	2,516
257,815		253,232	4,583
303,128		71,216	231,912
154,387		123,898	30,489
1,051,315		773,954	277,361
31,745		33,151	-1,406
114,599		114,597	2
680,733		677,766	2,967
490,864		501,775	-10,911
98,724			98,724

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	
			2,516
			4,583
			231,912
			30,489
			277,361
			-1,406
			2
			2,967
			-10,911
			98,724

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

List and describe the kind(s) of property sold (e.g., real estate, (a) 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
WELLS FARGO CAPITAL GAIN DISTRIBUTION #5910	P		2019-12-31

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

(e) Gross sales price	Depreciation allowed (f) (or allowable)	Cost or other basis (g) plus expense of sale	Gain or (loss) (h) (e) plus (f) minus (g)
768			768

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	Adjusted basis (j) as of 12/31/69	Excess of col. (i) (k) over col. (j), if any	
			768

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
JOSEPH KANFER ONE GOJO PLAZA NO 300 AKRON, OH 44311	DIRECTOR 1.00	0	0	0
MARCELLA KANFER ROLNICK ONE GOJO PLAZA NO 300 AKRON, OH 44311				
JOSHUA ROLNICK ONE GOJO PLAZA NO 300 AKRON, OH 44311	DIRECTOR 1.00	0	0	0
MAMIE KANFER STEWART ONE GOJO PLAZA NO 300 AKRON, OH 44311				
JP ENGLISH ONE GOJO PLAZA NO 300 AKRON, OH 44311	TREASURER 1.00	0	0	0
AARON DORFMAN ONE GOJO PLAZA NO 300 AKRON, OH 44311				
VALERIE ROSENBERG ONE GOJO PLAZA NO 300 AKRON, OH 44311	PRESIDENT 40.00	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
AMERICAN JEWISH WORLD SERVICE 45 WEST 36TH STREET 11TH FLOOR NEW YORK, NY 10018	NONE	PC	GENERAL	120,000
BEND THE ARC 330 7TH AVENUE 19TH FLOOR NEW YORK, NY 10001	NONE	PC	GENERAL	80,000
JEWISH SOCIAL JUSTICE ROUNDTABLE - BEND THE ARC 2027 MASSACHUSETTS AVENUE NW WASHINGTON, DC 20036	NONE	PC	GENERAL	1,962
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
CIVIC SPIRIT - HILLEL 800 EIGHTH STREET NW WASHINGTON, DC 20001	NONE	PC	GENERAL	25,000
EMBODIED JEWISH LEARNING - UPSTART BAY AREA 1111 BROADWAY 3RD FLOOR OAKLAND, CA 94607	NONE	PC	GENERAL	20,000
HAZON 45 WEST 36TH STREET 8TH FLOOR NEW YORK, NY 10018	NONE	PC	GENERAL	28,000
Total ► 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
HILLEL INTERNATIONAL 800 EIGHTH STREET NW WASHINGTON, DC 20001	NONE	PC	GENERAL	100,000
ISRAEL CENTER FOR EDUCATIONAL INNOVATION - NEW ISRAEL FUND 6 EAST 39TH ST SUITE 301 NEW YORK, NEW YORK 10016 IS	NONE	PC	GENERAL	30,000
JEWISH STUDIO PROJECT 940 DWIGHT WAY 13B BERKELEY, CA 94710	NONE	PC	GENERAL	30,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
HADAR INSTITUTE 190 AMSTERDAM AVENUE NEW YORK, NY 10023	NONE	PC	GENERAL	45,000
RESETTING THE TABLE - JEWISH COUNCIL OF PUBLIC AFFAIRS 116 E 27TH STREET NEW YORK, NY 10016	NONE	PC	GENERAL	50,000
SAFETY RESPECT EQUITY COALITION - NEW VENTURE FUND 209 KEARNY STREET SAN FRANCISCO, CA 94108	NONE	PC	GENERAL	25,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
SH'MA INSTITUTE 520 S MAIN STREET SUITE 2457 AKRON, OH 44311	NONE	PC	GENERAL	73,711
THE SHALOM HARTMAN INSTITUTE OF NORTH AMERICA 475 RIVERSIDE DRIVE SUITE 820 NEW YORK, NY 10115	NONE	PC	GENERAL	100,000
T'RUAH 266 WEST 37TH STREET SUITE 803 NEW YORK, NY 10018	NONE	PC	GENERAL	40,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
UPSTART1111 BROADWAY 3RD FLOOR OAKLAND, CA 94607	NONE	PC	GENERAL	75,000
AT THE WELL3417 ORDWAY STREET NW WASHINGTON, DC 20016	NONE	PC	GENERAL	30,000
CENTER FOR AMERICAN PROGRESS 1333 H STREET NW 10TH FLOOR WASHINGTON, DC 20005	NONE	PC	GENERAL	22,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
INSTITUTE FOR JEWISH SPIRITUALITY 121 WEST 27TH STREET SUITE 404 NEW YORK, NY 10001	NONE	PC	GENERAL	20,000
INSTITUTE FOR THE NEXT JEWISH FUTURE 5472 SOUTH EVERETT AVENUE CHICAGO, IL 60615	NONE	PC	GENERAL	25,000
JEWISH FARM SCHOOL 707 SOUTH 50TH STREET PHILIDELPHIA, PA 19143	NONE	PC	GENERAL	2,500
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
JEWS OF COLOR FIELD-BUILDING INITIATIVE - IMPACT CUBED 441 SAXONY ROAD ENCINITAS, CA 92024	NONE	PC	GENERAL	35,000
JOIN FOR JUSTICE 359 BOYLSTON STREET 4TH FLOOR BOSTON, MA 02116	NONE	PC	GENERAL	40,000
KIRVA INSTITUTE10 STONE STREET SHARON, MA 02067	NONE	PC	GENERAL	20,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
LET IT RIPPLE 57 POST STREET SUITE 801 SAN FRANCISCO, CA 94194	NONE	PC	GENERAL	70,000
MITZVAH MATZOS 55 CROMWELL AVENUE PROVIDENCE, RI 02860	NONE	PC	GENERAL	50,000
MOISHE HOUSE 5007 PROVIDENCE ROAD CHARLOTTE, NC 28226	NONE	PC	GENERAL	27,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
MOMENT MAGAZINE 4115 WISCONSIN AVENUE NW SUITE LL10 WASHINGTON, DC 20016	NONE	PC	GENERAL	10,000
ONE TABLE 70 MADISON AVENUE 8TH FLOOR NEW YORK, NY 10016	NONE	PC	GENERAL	55,000
RECONSTRUCTING JUDAISM 1299 CHURCH ROAD WYNCOTE, PA 19095	NONE	PC	GENERAL	18,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
SEFARIA 195 MONTAGUE STREET 14TH FLOOR SUITE 1203 NEW YORK, NY 11201	NONE	PC	GENERAL	45,850
SVARA1101 DAVIS STREET 529 EVANSTON, IL 60204	NONE	PC	GENERAL	25,000
URJ CAMP NEWMAN 711 GRAND AVENUE SUITE 280 SAN RAFAEL, CA 94901	NONE	PC	GENERAL	27,500
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
WILDERNESS TORAH 2222 HAROLD WAY SUITE CW508 BERKELEY, CA 94704	NONE	PC	GENERAL	27,500
KESHET284 ARMORY STREET BOSTON, MA 02130	NONE	PC	GENERAL	18,000
DIMENSIONS EDUCATIONAL CONSULTING 716 BEACON STREET UNIT 590633 NEWTON, MA 02459	NONE	PC	GENERAL	15,000
Total ▶ 3a				1,517,743

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
IDEA SCHOOL INSTITUTE 411 EAST CLINTON AVENUE TENAFLY, NJ 07670	NONE	PC	GENERAL	25,000
JEWISH EMERGENT NETWORK - IKAR 1737 SOUTH LA CIENEGA BOULEVARD LOS ANGELES, CA 90035	NONE	PC	GENERAL	5,000
HEBREW COLLEGE160 HERRICK ROAD NEWTON CENTRE, MA 02459	NONE	PC	GENERAL	180
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
DOROT171 WEST 85TH STREET NEW YORK, NY 10024	NONE	PC	GENERAL	180
HFLA OF NORTHEAST OHIO 23300 CHAGRIN BOULEVARD SUITE 204 BEECHWOOD, OH 44122	NONE	PC	GENERAL	180
KNOXVILLE JEWISH ALLIANCE 6800 DEANE HILL DRIVE SW KNOXVILLE, TN 37919	NONE	PC	GENERAL	180
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
BRANDEIS UNIVERSITY 415 SOUTH STREET WALTHAM, MA 02453	NONE	PC	GENERAL	15,000
JEWISH FEDERATION OF LOS ANGELES 6505 WILSHIRE BLVD LOS ANGELES, CA 90048	NONE	PC	GENERAL	15,000
MATOVU4200 BLAINE AVENUE ST LOUIS, MO 63110	NONE	PC	GENERAL	15,000
Total ▶ 3a				1,517,743

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
NORTHERN VIRGINIA HEBREW CONGREGATION 1441 WIEHLE AVE RESTON, VA 20190	NONE	PC	GENERAL	15,000
Total ▶ 3a				1,517,743

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2019 Expenditure Responsibility Statement

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
SH'MA INSTITUTE	1 GOJO PLAZA AKRON, OH 44311	2019-12-31	100,000	PUBLISHING OF SH'MA, WHICH IS A JOURNAL OF JEWISH RESPONSIBILITY IN PRINT AND ON-LINE FORM. SH'MA USED THE GRANT TO FUND ITS QUALIFIED CHARITABLE ADMINISTRATIVE EXPENSES INCURRED IN PRODUCING THE JOURNAL.	73,711	NO			

TY 2019 Investments - Other Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
WELLS FARGO INVESTMENTS	AT COST	20,640,604	25,517,551

TY 2019 Legal Fees Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	19,465	0		0

TY 2019 Other Decreases Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Description	Amount
UNREALIZED GAIN/LOSS	443,090

TY 2019 Other Expenses Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE EXPENSE	1,147	0		0
APPLYING JEWISH WISDOM INITIATIVE EXPENSES	68,453	0		0
PRIZE COMPETITION EXPENSES	117,221	0		0
PROFESSIONAL STAFF DEVELOPMENT EXPENSES	20,448	0		0
DUES & SUBSCRIPTIONS	8,450	0		0
FILING FEES	340	0		0

TY 2019 Other Income Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
PARTNERSHIP INCOME	7,062	36,347	7,062

TY 2019 Other Liabilities Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Description	Beginning of Year - Book Value	End of Year - Book Value
CHECKS ISSUED IN EXCESS OF CASH	0	39,451

TY 2019 Other Professional Fees Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ASSET ADVISOR FEES	69,988	69,988		0
CONSULTING FEES	7,577	0		0
SALARIES AND OPERATING COSTS	1,205,477	0		0

TY 2019 Taxes Schedule

Name: LIPPMAN KANFER FOUNDATION FOR LIVING
TORAH

EIN: 46-1811101

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES PAID	17,016	17,016		0