

Form **990-PF**
Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No 1545-0052
2018
Open to Public Inspection

For calendar year 2018, or tax year beginning 01-01-2018 , and ending 12-31-2018

Name of foundation: KAPLAN-LORING FOUNDATION
A Employer identification number: 26-2485206
Number and street (or P O box number if mail is not delivered to street address): 1621 OVAL CIRCLE
Room/suite: [blank]
B Telephone number (see instructions): (303) 881-8580
City or town, state or province, country, and ZIP or foreign postal code: LAS VEGAS, NV 89134
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 []
G Check all that apply: [] Initial return, [] Initial return of a former public charity, [] Final return, [] Amended return, [] Address change, [] Name change
H Check type of organization: [x] Section 501(c)(3) exempt private foundation, [] Section 4947(a)(1) nonexempt charitable trust, [] Other taxable private foundation
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 997,810
J Accounting method: [x] 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)	548,139			
2 Check [] if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	19,294	19,294		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)			0	
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)	0			
11 Other income (attach schedule)	1	1		
12 Total. Add lines 1 through 11	567,434	19,295		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	11,311			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)	0			
b Accounting fees (attach schedule)	1,260			
c Other professional fees (attach schedule)	0			
17 Interest	65			
18 Taxes (attach schedule) (see instructions)	1,993			
19 Depreciation (attach schedule) and depletion	0			
20 Occupancy				
21 Travel, conferences, and meetings	1,604			
22 Printing and publications	1,290			
23 Other expenses (attach schedule)	7,936			
24 Total operating and administrative expenses. Add lines 13 through 23	25,459	0		0
25 Contributions, gifts, grants paid	44,000			0
26 Total expenses and disbursements. Add lines 24 and 25	69,459	0		0
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	497,975			
b Net investment income (if negative, enter -0-)		19,295		
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	35,932	113,039	113,039
	2 Savings and temporary cash investments	4,014	215,197	215,197
	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)		0	
	7 Other notes and loans receivable (attach schedule) ▶ _____ 100,000 Less allowance for doubtful accounts ▶ _____ 0	0	100,000	100,000
	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)	360,509	589,583	531,249
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____		0	
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	195,696	196,696	500
	14 Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____		0	
15 Other assets (describe ▶ _____)	0	37,825	37,825	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	596,151	1,252,340	997,810	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons		0	
	21 Mortgages and other notes payable (attach schedule)		0	
	22 Other liabilities (describe ▶ _____)	0	0	
	23 Total liabilities (add lines 17 through 22)		0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds	596,151	1,252,340		
30 Total net assets or fund balances (see instructions)	596,151	1,252,340		
31 Total liabilities and net assets/fund balances (see instructions) .	596,151	1,252,340		

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	596,151
2 Enter amount from Part I, line 27a		2	497,975
3 Other increases not included in line 2 (itemize) ▶ _____		3	158,334
4 Add lines 1, 2, and 3		4	1,252,460
5 Decreases not included in line 2 (itemize) ▶ _____		5	120
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .		6	1,252,340

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-14 regarding controlled entities, distribution to donor advised funds, public inspection requirements, and books in care of SMITH & LOVELL CPAS.

Located at 355-C INVERNESS DRIVE SOUTH ENGLEWOOD CO ZIP+4 80112

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

Table with 3 columns: Question, Yes, No. Row 16 regarding interest in or authority over a bank, securities, or other financial account in a 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.

Main table with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements for 2018.

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 2018, 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) 2018	(b) 2017	(c) 2016	(d) 2015	
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 email address of the person to whom applications should be addressed

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

c Any submission deadlines

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

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

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

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>				
THEATRE WEST INC 3333 CAHUENGA BLVD WEST LA, CA 90068		501(c)(3)	PERFORMING ARTS	16,000
MPTF FOUNDATION PO BOX 51151 LOS ANGELES, CA 900519727		501(c)(3)	PERFORMING ARTS	3,000
SENIOR STAR POWER PUBLICATIONS PO BOX 4835 WEST HILLS, CA 91307		501(c)(3)	PERFORMING ARTS	2,500
Total ▶ 3a				44,000

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>				
CALIFORNIA ARTISTS RADIO THEATRE 6612 WHITLEY TER LOS ANGELES, CA 900683221		501(c)(3)	PERFORMING ARTS	2,500
BROOKLYN COLLEGE FOUNDATION 2900 BEDFORD AVE BROOKLYN, NY 112102850		501(c)(3)	PERFORMING ARTS	15,000
ACTOR'S FUND OF AMERICA 5757 WILSHIRE BLVD STE 400 LOS ANGELES, CA 90036		501(c)(3)	PERFORMING ARTS	3,000
Total ▶ 3a				44,000

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>				
WRITER'S GUILD FOUNDATION 7000 WEST 3RD STREET LOS ANGELES, CA 90048		501(c)(3)	PERFORMING ARTS	2,000
Total ▶ 3a				44,000

TY 2018 Accounting Fees Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SMITH & LOVELL, CPAS TAX PREP	1,260			

TY 2018 Investments Corporate Stock Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206**Investments Corporation Stock Schedule**

Name of Stock	End of Year Book Value	End of Year Fair Market Value
PHILIP MORRIS INTERNATIONAL, INC	124,403	90,460
MOTIVATE HEALTH TECHNOLOGY	103,000	103,000
NTECH PROPERTIES, INC	175,000	175,000
ALTRIA GROUP, INC	187,180	162,789

TY 2018 Investments - Other Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206**Investments Other Schedule 2**

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
FILM-WATCH OUT FOR SLICK		196,696	500

TY 2018 Other Assets Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
KAPLAN'S KORNER (6 EPISODE WEB-SERIES)	0	37,825	37,825

TY 2018 Other Decreases Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206

Description	Amount
TAXES	120

TY 2018 Other Expenses Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
AUTO/GAS	117			
BANK FEES - CHASE	36			
FILING FEE	20			
FILMFREEWAY	537			
KAPLAN'S "4-WALL" SCREEN/PROMOTION	6,000			
OFFICE/BOARD MEETING SUPPLIES	76			
PICTURES/PROMOTION	850			
STORAGE	300			

TY 2018 Other Income Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206**Other Income Schedule**

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ROYALTIES	1	1	

TY 2018 Other Increases Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206

Description	Amount
RICH MEDIA	100,000
PHILLIP MORRIS STOCK STEPPED UP BASIS	58,334

TY 2018 Other Notes/Loans Receivable Short Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206

Name of 501(c)(3) Organization	Balance Due
RICH MEDIA EXCHANGE LLC	100,000

TY 2018 Taxes Schedule**Name:** KAPLAN-LORING FOUNDATION**EIN:** 26-2485206

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
2017 FEDERAL INCOME TAX	1,993			

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

Schedule of Contributors
▶ Attach to Form 990, 990-EZ, or 990-PF
▶ Go to www.irs.gov/Form990 for the latest information

OMB No 1545-0047
2018

Name of the organization
KAPLAN-LORING FOUNDATION

Employer identification number
26-2485206

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹ 3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization KAPLAN-LORING FOUNDATION	Employer identification number 26-2485206
---	---

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	MARVIN W KAPLAN 2811 WILSHIRE BLVD 570 SANTA MONICA, CA 90403	\$ 356,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions)</small>

Name of organization KAPLAN-LORING FOUNDATION	Employer identification number 26-2485206
---	---

Part III *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____

(e) Transfer of gift Transferee's name, address, and ZIP 4	Relationship of transferor to transferee
_____	_____
_____	_____