Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , and ending

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: MITCHELL KAPOR FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) | Room/suite: 543 HOWARD STREET, 5TH FLOOR

City or town, state, and ZIP code: SAN FRANCISCO, CA 94105

A Employer identification number: 94-3330604

B Telephone number: 415-946-3011

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 ▶ ☐

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) ▶$ 44,468,392.

J Accounting method: ☐ Cash [X] 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))

		(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	1,600.		N/A	
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	20,575.	20,575.		STATEMENT 1
	4 Dividends and interest from securities	21,883.	21,883.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<46,175.>			
	b Gross sales price for all assets on line 6a 699,670.				
	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)				
	11 Other income				
	12 **Total.** Add lines 1 through 11	<2,117.>	42,458.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	89,059.	8,906.		80,153.
	14 Other employee salaries and wages	177,036.	17,704.		159,333.
	15 Pension plans, employee benefits	38,068.	3,807.		34,261.
	16a Legal fees STMT 3	5,904.	2,952.		2,952.
	b Accounting fees STMT 4	35,215.	17,608.		17,608.
	c Other professional fees STMT 5	1,234,529.	960,951.		273,578.
	17 Interest				
	18 Taxes STMT 6	5,267.	527.		4,740.
	19 Depreciation and depletion	3,142.	0.		
	20 Occupancy	21,133.	2,113.		19,020.
	21 Travel, conferences, and meetings	118,765.	0.		118,765.
	22 Printing and publications				
	23 Other expenses STMT 7	184,953.	15,180.		114,369.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	1,913,071.	1,029,748.		824,779.
	25 Contributions, gifts, grants paid	5,186,822.			4,385,202.
	26 **Total expenses and disbursements.** Add lines 24 and 25	7,099,893.	1,029,748.		5,209,981.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	<7,102,010.>			
	b **Net investment income** (if negative, enter -0-)		0.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing	10,870,866.	4,204,485.	4,204,485.
	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	94,676.	88,290.	88,290.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 8	35,144,323.	40,169,530.	40,169,530.
	14 Land, buildings, and equipment: basis ▶ 13,135.			
	Less accumulated depreciation STMT 9 ▶ 7,084.	9,193.	6,051.	6,051.
	15 Other assets (describe ▶ INTEREST RECEIVABLE)	0.	36.	36.
	16 Total assets (to be completed by all filers)	46,119,058.	44,468,392.	44,468,392.
Liabilities	17 Accounts payable and accrued expenses		59,691.	
	18 Grants payable		801,620.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 10)	0.	410,963.	
	23 Total liabilities (add lines 17 through 22)	0.	1,272,274.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	46,119,058.	43,196,118.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	46,119,058.	43,196,118.	
	31 Total liabilities and net assets/fund balances	46,119,058.	44,468,392.	

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	46,119,058.
2	Enter amount from Part I, line 27a	2	<7,102,010.>
3	Other increases not included in line 2 (itemize) ▶ UNREALIZED GAIN ON INVESTMENTS	3	4,179,070.
4	Add lines 1, 2, and 3	4	43,196,118.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	43,196,118.

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	1334.005 SHS GENERATION IM FUND PLC	P	01/03/06	01/03/09
b	841.31 SHS GENERATION IM FUND PLC	P	10/03/06	10/03/09
c	CAPRICORN	P	01/22/08	09/30/09
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	143,107.		149,012.	<5,905.>
b	124,772.		105,860.	18,912.
c	431,791.		490,973.	<59,182.>
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				<5,905.>
b				18,912.
c				<59,182.>
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	<46,175.>
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.

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))
2008	5,762,775.	54,147,074.	.106428
2007	7,816,497.	58,868,021.	.132780
2006	1,425,519.	49,793,542.	.028629
2005	6,376,877.	35,943,624.	.177413
2004	1,035,536.	36,197,808.	.028608

2 **Total** of line 1, column (d)	2	.473858
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.094772
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	44,272,701.
5 Multiply line 4 by line 3	5	4,195,812.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	4,195,812.
8 Enter qualifying distributions from Part XII, line 4	8	5,209,981.

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 ▶ [X] and enter 1% of Part I, line 27b			1	0.
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	0.
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	0.
6	Credits/Payments:				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	84,471.		
b	Exempt foreign organizations - tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments. Add lines 6a through 6d			7	84,471.
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** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	84,471.
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 84,471. **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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
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? *If "Yes," attach a detailed description of the activities.*	2		X
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		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ CA			
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	X	
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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

			Yes	No
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		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ WWW.MKF.ORG

14 The books are in care of ▶ MITCHELL KAPOR FOUNDATION Telephone no. ▶ (415) 946-3025

Located at ▶ 543 HOWARD STREET, 5TH FLOOR, SAN FRANCISCO, CA ZIP+4 ▶ 94105

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 | N/A

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 page 20 of the instructions)?	1b		X
	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 2009?	1c		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)):			
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No			
	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.) 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? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2009 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 2009.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		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 2009?	4b		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 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ 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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | | X

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? N/A | 7b |

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
MITCHELL D. KAPOR 543 HOWARD STREET, 5TH FLOOR SAN FRANCISCO, CA 94105	PRESIDENT 5.00	0.	0.	0.
FREADA KAPOR KLEIN 543 HOWARD STREET, 5TH FLOOR SAN FRANCISCO, CA 94105	DIRECTOR 5.00	0.	0.	0.
STEPHEN DEBERRY 543 HOWARD STREET, 5TH FLOOR SAN FRANCISCO, CA 94105	TREASURER 5.00	0.	0.	0.
CEDRIC BROWN 543 HOWARD STREET, 5TH FLOOR SAN FRANCISCO, CA 94105	SECRETARY 5.00	89,059.	4,500.	24.

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
CARMEN ROJAS - 543 HOWARD STREET, 5TH FLOOR, SAN FRANCISCO, CA 94105	GRANTS OFFICER 40.00	70,811.	3,472.	19.
TIFFANY PRICE - 543 HOWARD STREET, 5TH FLOOR, SAN FRANCISCO, CA 94105	GRANTEE ADVOCATE 40.00	69,740.	3,545.	21.

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
KAPOR ENTERPRISES, INC - 543 HOWARD STREET, 5TH FLOOR, SAN FRANCISCO, CA 94105	BACK OFFICE SUPPORT	214,207.
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 N/A	
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.	Amount
1 N/A	
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	37,374,344.
b	Average of monthly cash balances	1b	7,476,702.
c	Fair market value of all other assets	1c	95,859.
d	**Total** (add lines 1a, b, and c)	1d	44,946,905.
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	44,946,905.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	674,204.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	44,272,701.
6	**Minimum investment return.** Enter 5% of line 5	6	2,213,635.

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	2,213,635.
2a	Tax on investment income for 2009 from Part VI, line 5 2a		
b	Income tax for 2009. (This does not include the tax from Part VI.) 2b		
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	2,213,635.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	2,213,635.
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	2,213,635.

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	5,209,981.
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	5,209,981.
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	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	5,209,981.

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 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				2,213,635.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years: ___ , ___ , ___		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005 4,804,416.				
c From 2006				
d From 2007 5,102,826.				
e From 2008 3,087,419.				
f **Total** of lines 3a through e	12,994,661.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 5,209,981.				
a Applied to 2008, 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 2009 distributable amount				2,213,635.
e Remaining amount distributed out of corpus	2,996,346.			
5 Excess distributions carryover applied to 2009 (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	15,991,007.			
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 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	15,991,007.			
10 Analysis of line 9:				
a Excess from 2005 4,804,416.				
b Excess from 2006				
c Excess from 2007 5,102,826.				
d Excess from 2008 3,087,419.				
e Excess from 2009 2,996,346.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**

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

SEE STATEMENT 11

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.

NONE

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

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

a The name, address, and telephone number of the person to whom applications should be addressed:

SEE APPLICATION GUIDELINES ATTACHED- STATEMENT A

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

SEE APPLICATION GUIDELINES ATTACHED -STATEMENT A

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:

SEE APPLICATION GUIDELINES ATTACHED -STATEMENT A

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE STATEMENT B	NONE	501(C)(3)	STATEMENT A	4,384,427.
Total			▶ 3a	4,384,427.
b Approved for future payment				
SEE STATEMENT C	NONE	501(C)(3)	STATEMENT B	801,620.
Total			▶ 3b	801,620.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
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	20,575.	
4 Dividends and interest from securities			14	21,883.	
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	<46,175.>	
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.		<3,717.>	0.

13 **Total.** Add line 12, columns (b), (d), and (e) 13 <3,717.>

(See worksheet in line 13 instructions to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).

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

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

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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 or fiduciary) is based on all information of which preparer has any knowledge

▶ [signature] 11/11/10 ▶ CFO

Signature of officer or trustee — Date — Title

Paid Preparer's Use Only

Preparer's signature ▶ [signature] Date NOV 10 2010 Check if self-employed ▶ ☐ Preparer's identifying number

Firm's name (or yours if self-employed), address, and ZIP code ▶ HOOD & STRONG LLP, CPAS 100 FIRST STREET, 14TH FLOOR SAN FRANCISCO, CA 94105 EIN ▶ Phone no. (415) 781-0793

Form **990-PF** (2009)

923622 02-02-10

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
INTEREST ON BANK ACCOUNTS	20,575.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	20,575.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
INVESTMENTS	21,883.	0.	21,883.
TOTAL TO FM 990-PF, PART I, LN 4	21,883.	0.	21,883.

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	5,904.	2,952.		2,952.
TO FM 990-PF, PG 1, LN 16A	5,904.	2,952.		2,952.

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	35,215.	17,608.		17,608.
TO FORM 990-PF, PG 1, LN 16B	35,215.	17,608.		17,608.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGER FEES	930,553.	930,553.		0.
PROGRAM CONSULTANT	294,740.	29,474.		265,266.
STAFF DEVELOPMENT & TRAINING	9,236.	924.		8,312.
TO FORM 990-PF, PG 1, LN 16C	1,234,529.	960,951.		273,578.

FORM 990-PF	TAXES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROPERTY TAX	5,267.	527.		4,740.
TO FORM 990-PF, PG 1, LN 18	5,267.	527.		4,740.

FORM 990-PF	OTHER EXPENSES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INSURANCE	8,173.	0.		8,173.
OFFICE EXPENSES	3,768.	0.		3,768.
MISCELLANEOUS	3,576.	0.		3,576.
DUES/MEMBERSHIPS	11,570.	0.		11,570.
LAND MAINTENANCE	15,180.	15,180.		0.
MEALS & ENTERTAINMENT	3,613.	0.		3,613.
LICENSES & FEES	160.	0.		160.
CASH TO ACCRUAL SEC. 481(A)	138,913.	0.		83,509.
TO FORM 990-PF, PG 1, LN 23	184,953.	15,180.		114,369.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 8

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ADELANTE TOTAL RETURN FUND	FMV	842,389.	842,389.
CLAREMONT CREEK VENTURES, L.P.	FMV	1,115,585.	1,115,585.
WIKIA, INC	FMV	500,000.	500,000.
FEDERATED MEDIA PUBLISHING	FMV	333,406.	333,406.
HONOLUA RIDGE, LOT 23	FMV	1,563,000.	1,563,000.
O'REILLY ALPHATECH PARTNERS	FMV	331,668.	331,668.
EPALS (IN2BOOKS)	FMV	492,788.	492,788.
NEW RESOURCE BANK	FMV	128,470.	128,470.
GENERATION IM FUND PLC	FMV	12,280,887.	12,280,887.
CATAMOUNT VENTURES III, L.P.	FMV	2,341,653.	2,341,653.
PACIFIC COMMUNITY PSHIP III	FMV	52,082.	52,082.
CAPRICORN - MKF HOLDINGS	FMV	17,710,941.	17,710,941.
CATAMOUNT VENTURES IV	FMV	140,278.	140,278.
CLAREMONT CREEK VENTURES II	FMV	29,575.	29,575.
GENERATION IM CLIMATE SOLUTIONS	FMV	2,027,601.	2,027,601.
SEVENTH GENERATION	FMV	249,998.	249,998.
ZAZZLE (SOCIETY CAFE)	FMV	29,209.	29,209.
TOTAL TO FORM 990-PF, PART II, LINE 13		40,169,530.	40,169,530.

FORM 990-PF	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT 9

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER EQUIPMENT	6,635.	0.	6,635.
LEASEHOLD IMPROVEMENTS	6,500.	0.	6,500.
ACCUMULATED DEPRECIATION	0.	7,084.	<7,084.>
TOTAL TO FM 990-PF, PART II, LN 14	13,135.	7,084.	6,051.

FORM 990-PF	OTHER LIABILITIES	STATEMENT 10

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
ACCRUED INVESTMENT FEES	0.	410,963.
TOTAL TO FORM 990-PF, PART II, LINE 22	0.	410,963.

FORM 990-PF PART XV - LINE 1A STATEMENT 11

LIST OF FOUNDATION MANAGERS

NAME OF MANAGER

MITCHELL D. KAPOR
FREADA KAPOR KLEIN

Mitchell Kapor Foundation (../index.html)

- About
  Who We Are (../about/index.html)
- Programs
  What We Do (index.html)
- Blog
  Our Process (http://blog.mkf.org)

Programs

Supporting and strengthening community-based pursuits of fairness and justice.

Green Access
(../greenaccess/index.html)

VoICE
(../votingaccess/index.html)

College Bound Brotherhood
(../collegeaccess/index.html)

GRANTSEEKER UPDATE

The next grant application deadline for Green Access or VoICE requests is **November 15, 2010. Applicants must have a conversation with the** appropriate foundation staff (../about/contact.html) **BEFORE submitting a grant request.**

Statement A

The College Bound Brotherhood grant application deadline for 2010 has passed. We will notify all applicants by Wednesday, September 15, 2010. If you missed the annual deadline, we will most likely open up another round in May, 2011.

How to Apply

- **Funding Interests (#FundingInterests)**
- **Criteria (#Criteria)**
- **Eligibility (#Eligibility)**
- **Review Process (#Review)**
- **Submit a Request (#Submit)**
- **Application (#Application)**
- **Submit a Final Report (#report)**

Funding Interests

The Mitchell Kapor Foundation has identified "**key partner organizations (key-partners.html)**" – those whose work is most closely aligned with our three core program areas: Green Access, Voting Integrity and Civic Engagement, and the College Bound Brotherhood. We anticipate working with past and current grant recipients as well as new organizations as key partners. Key partners are solicited by invitation only.

We will also provide limited support of one-time special opportunities and efforts, namely convenings and tech-related work. Organizations can apply for these grants each quarter. Our 2010 grant application deadlines are **February 17**, **April 1**, **September 1**, and **November 15**. Please check our website for any updates before the deadlines, and of course, interested applicants must have a conversation with appropriate staff before proceeding with a grant request.

We will generally consider grant requests up to $30,000 for appropriately stable organizations.

We're not afraid to take a risk on unconventional or untried approaches to tackling social problems and are definitely interested in community organizations that haven't had traditional access to support from foundations and donors. If this is the case with your organization, please feel free to **contact us (../about/contact.html)** to discuss your project or program's needs.

Criteria

In alignment with the spirit of our **vision (http://www.mkf.org/about/index.html#vision)**, the work of our grantee organizations should either shift paradigms by reaching beyond the status quo to present issues and solutions in fresh and innovative ways, or increase the reach of effective work through scaling and expanding programs or projects.

Given our demographic focus, Foundation-supported grant projects should primarily impact people of color. For our purposes, this means that loosely 60% or more of the program's target population identify as Black/African American, Asian/Pacific American, Latino/Hispanic American, Native American, or mixed heritage. We'll also consider work that points out and dismantles white privilege, helping to build equitable relationships across race/ethnicity.

Statement A

We recognize that social change is not created piecemeal or in isolation; Foundation-supported work should clearly contribute to a greater social movement toward equity and **fairness (http://www.lpfi.org/docs/Fairness.pdf)** for all.

Eligibility

In order to be eligible for a grant from the Mitchell Kapor Foundation, an organization must have I.R.S. 501(c)(3) status and be classified as "not a private foundation" under Section 509 (a), or have a similarly qualified fiscal sponsor.

Organizations applying for **Green Access (http://www.mkf.org/greenaccess/index.html)** grants must be located in or have projects that serve residents in one of the counties of the San Francisco Bay Area: Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Sonoma or Solano. National organizations with a Bay Area chapter meet these criteria. We will also consider organizations doing California statewide public policy work.

Organizations applying for **VoICE (http://www.mkf.org/votingaccess/index.html)** grants can be located and working anywhere in the United States. Our funding priorities focus on organizations working: a) in several states under a national umbrella, b) throughout the state of California, or c) in collaboaration with San Francisco Bay Area organizations.

The Foundation never funds individuals for personal projects, and rarely funds:

- Organizations that are not qualified charities with I.R.S. 501(c)(3) status or that do not have a similarly qualified fiscal sponsor. Supporting organizations generally do not qualify for our grants.
- Academic research not related to or supportive of other ongoing Foundation interests, or that does not have practical applications which help our target populations.
- Special-event fundraising activities.
- Programs that do not address our interest areas.

Review Process

We accept grant requests on a rolling basis with quarterly deadlines. **Applicants must have a conversation with the appropriate foundation staff (http://www.mkf.org/about/contact.html) BEFORE submitting a grant request**. We strive to be responsive to requests, so we will try to notify all grant applicants by email within three weeks after the deadline.

For work that we're interested in potentially supporting, we will contact your organization via email to invite you to submit additional information. We usually follow up with a phone call or site visit before making a recommendation to our Board, which meets quarterly to consider grant recommendations.

Please **contact us (http://www.mkf.org/about/contact.html)** to discuss time-sensitive needs, as it is possible to get provisional approval.

Statement A

Submit a Request

We have a paper-free process, so all grant requests must be submitted using our online application. **Applicants must have a conversation with the appropriate foundation staff (http://www.mkf.org/about/contact.html) BEFORE submitting a grant request.**

The first few questions of online process will ask you about eligibility. You'll also need to create an account with a user name and password. Once you're logged in, you can begin the online application. You may want to type the answers in a Word document first, and then cut and paste them into the appropriate fields. We have an electronic **sample application (../documents/KaporFdnGrantAppSample2010_000.pdf)** that you can use to craft your application responses prior to online submission. However, we **will not** accept email submissions of grant requests.

If at any point you have questions about the online application, please **contact us (http://www.mkf.org/about/contact.html)** or **online support (http://www.cybergrants.com/pls/cybergrants/ao_support_area.display_support_area?x_gm_id=2847&x_source_flag=&x_style_id=&x_proposal_type_id=17894)** at CyberGrants.

Note: If you are grantseeker from a university-related or public entity and have trouble with the 501(c)(3) identification in CyberGrants, please contact **online support (http://www.cybergrants.com/pls/cybergrants/ao_support_area.display_support_area?x_gm_id=2847&x_source_flag=&x_style_id=&x_proposal_type_id=17894)** directly!

Submit a Final Report

Final Reports (called Impact Reports in CyberGrants) are vital to helping us to gauge the achievements and challenges of grant recipients' work, and by extension, ours. This report will be read by both our staff and, at times, external evaluators who may contact you at a later date with confidential follow-up questions.

Once you access your CyberGrants account using the link below, you should find a link to the Impact Report. Please complete and submit it by the due date. If you have any questions about the Report, please contact **Tiffany Price (../about/contact.html)**. We recommend that you answer questions in an electronic document, and cut and paste those responses into our online form. For a sample fnal report form, please click **HERE (../documents/SampleFinalReport.doc)**.

We look forward to learning more about the results of your work; thanks in advance for your constructive and open feedback.

UPDATE:

The next grant application deadline for Green Access or VoICE requests is ***September 1, 2010. Applicants must have a conversation with the appropriate foundation staff (../about/contact.html) BEFORE submitting a grant request.***

The College Bound Brotherhood grant application deadline for 2010 has passed. *We will notify all applicants by Wednesday, September 15, 2010. If you missed the annual deadline, we will most likely open up another round in May, 2011.*

(../collegeaccess/brotherhood-apply.html) (http://www.cybergrants.com/mkf/application)

Statement A

MITCHELL KAPOR FOUNDATION
EIN 94-3330604
CALENDAR YEAR 2009
FORM 990 PART XV LINE 3a

	Grant Recipient's Name	Street Address, City State Zip	Purpose of Grant or Contribution	Foundation Status of Recipient	Amount	Grant Date
1	21st Century Foundation	132 West 112th Street, Lower Level 1 New York NY 10026	Civic Participation	Public Charity	30,000 00	08/31/2009
2	21st Century Foundation	132 West 112th Street, Lower Level 1 New York NY 10026	Civic Participation	Public Charity	20,000 00	01/21/2009
3	21st Century Foundation	132 West 112th Street, Lower Level 1 New York NY 10026	Civic Participation	Public Charity	20,000 00	01/21/2009
4	Advancement Project	1220 L Street, NW Ste 850, Washing D C 20005	Civic Participation	Public Charity	40,000 00	03/27/2009
5	Aisan Pacific Environmental Network	310 8th St. Ste 309, Oakland CA 94607	Environmental	Public Charity	45,000 00	04/29/2009
6	Amazon Watch	221 Pine Fourth Floor, SF CA 94104	Environmental	Public Charity	3,000 00	10/14/2009
7	Applied Research Center	32 Broadway, Suite 1801, NY NY 10004	Environmental	Public Charity	35,000 00	03/27/2009
8	Asian Communities For Reproductive J	1440 Broadway, Suite 301, Oakland CA 94612	Environmental	Public Charity	25,000 00	07/22/2009
9	Asian Pacific Environmental Network	310 8th Street Ste 309 Oakland, Ca 94607-4253	Environmental	Public Charity	15,000 00	10/14/2009
10	Bay Area Black in Philanthropy	200 Pine St, Suite 700 San Francisco, CA 94104	Civic Participation	Public Charity	40,000 00	08/31/2009
11	Brightline Defense Project	1028A Howard Street, SF CA 94103	Environmental	Public Charity	20,000 00	10/14/2009
12	CAFF	P O Box 363 Davis CA 95617	Environmental	Public Charity	2,000 00	10/14/2009
13	California Center For Civic Participation	1220 H Street, Suite 102, Sacramento Ca 95814	Environmental	Public Charity	10,000 00	04/29/2009
14	CCISCO Contra Costa Interfaith S Com.	724 Ferry St.MartinezCA94553-1624	Environmental	Public Charity	30,000 00	03/27/2009
15	Center For Third World Organization, Inc	1218 E 21st StreetOaklandCA94606-3132	Civic Participation	Public Charity	20,000 00	10/14/2009
16	Center For Third World Organization, Inc	1218 E 21st StreetOaklandCA94606-3132	Civic Participation	Public Charity	10,000 00	11/23/2009
17	Center On Race, Poverty & The Environment	47 Kearny St. Ste 804San FranciscoCA94108-5528	Environmental	Public Charity	35,000 00	03/27/2009
18	Chicana Latina Foundation	1419 Burlingame Avenue Suite NBurlingameCA94010-4123	Civic Participation	Public Charity	10,000 00	10/14/2009
19	Citizen Voice	1215 K St. Fl 17SacramentoCA95814-3954	Civic Participation	Public Charity	15,000 00	03/27/2009
20	Coleman Advocate For Children & Youth	459 Vienna St.San FranciscoCA94112-2831	Civic Participation	Public Charity	40,000 00	03/27/2009
21	Communities For A Better Environment	1904 Franklin St. Suite 600OaklandCA94601	Environmental	Public Charity	30,000 00	04/29/2009
22	Community Initiatives	354 Pine Street, Suite 700 San Francisco CA 94104	Civic Participation	Public Charity	50,000 00	11/17/2009
23	Community Initiatives	354 Pine Street, Suite 700 San Francisco CA 94104	Civic Participation	Public Charity	50,000 00	11/17/2009
24	CompassPoint NonProfit Services	731 Market St Ste 200 San Francisco, CA 94103-2005	Civic Participation	Public Charity	5,000 00	04/21/2009
25	Demos	220 5th Ave, 5th Fl New YorkNY10001-7708	Civic Participation	Public Charity	40,000 00	04/29/2009
26	Democracy A Journal of Ideas	2120 L St. NW Suite 305 Washington DC 20037	Civic Participation	Public Charity	50,000 00	03/11/2009
27	Ella Baker Center For Human Rights In Ca.	Attn Kris Lev Towombly 344 40th Street Oakland, CA 94609-2609	Civic Participation	Public Charity	10,000 00	10/14/2009
28	Electronic Fronteir Foundation	454 Shotwell St San Francisco 94110	Civic Participation	Public Charity	250,000 00	11/11/2009
29	Family Violence Law Center	P O Box 22009OaklandCA94623-2009	Civic Participation	Public Charity	2,500 00	03/17/2009
30	Glide Foundation	330 Ellis StreetSan FranciscoCA94102	Environmental	Public Charity	15,000 00	07/22/2009
31	Global Citizen Center	2017 Mission Street, Suite 303 San Francisco California 94110	Environmental	Public Charity	20,000 00	05/29/2009
32	Global Exchange	2017 Mission St 2nd Floor San Francisco, CA 94110-1296	Environmental	Public Charity	30,000 00	04/29/2009
33	GRID Alternatives	3833 Manila Ave OaklandCA94609-0000	Environmental	Public Charity	25,000 00	04/29/2009
34	Helping Hands Simian Aids For The D I	541 Cambridge St.AllstonMA02134-2428	Civic Participation	Public Charity	2,500 00	06/10/2009
35	Institute for Policy Studies	1112 16th Street NW, Suite 600 Washington, DC 20036	Civic Participation	Public Charity	35,000 00	07/22/2009
36	International Humanities Center	860 Via de la Paz Suite B-1 Pacific Palisades, CA 90272	Civic Participation	Public Charity	25,000 00	07/22/2009
37	Just Cause Oakland	Attn Adam Gold PO Box 3596 Oakland, CA 94609	Civic Participation	Public Charity	10,000 00	11/23/2009
38	KMTP Urban Economy	1010 Corporation Way Palo Alto CA 94303	Civic Participation	Public Charity	5,000 00	08/31/2009
39	Lawyers Committee Civil Rights Under Law	1401 New York Avenue NW Suite 400 Washington, DC 20005	Civic Participation	Public Charity	40,000 00	04/29/2009
40	League of Young Voters Education Fund	45 Main Street Ste 628 Brooklyn, NY 11201	Civic Participation	Public Charity	35,000 00	10/14/2009
41	Legal Svcs For Prisoners with Children	1540 Market St Suite 490 San Francisco, CA 94102	Civic Participation	Public Charity	30,000 00	04/29/2009
42	Literacy for Environmental Justice	800 Innes Ave Unit 11San FranciscoCA94124-2920	Environmental	Public Charity	30,000 00	04/29/2009
43	M3 Education Foundation	Attn KG Charles Harris 832 Bancroft Way Berkeley, CA 94710-2236	Civic Participation	Public Charity	30,000 00	08/31/2009
44	Media Matters For America	1625 Massachusetts Ave NW Ste 300WashingtonDC20036-2247	Civic Participation	Public Charity	10,000 00	11/17/2009
45	Mobilize org	1875 K Street NW, Suite 5WashingtonDC20005	Civic Participation	Public Charity	25,000 00	04/29/2009
46	NAACP	Attn Benjamin Jealous 4805 Mt. Hope Drive Baltimore, MD 21215	Civic Participation	Public Charity	50,000 00	07/22/2009
47	NAACP - East County	PO Box 1026PittsburgCA94565-0102	Civic Participation	Public Charity	7,500 00	11/23/2009
48	Oakland Food Connection	4173 Mac Arthur Blvd Suite 10OaklandCA94619	Environmental	Public Charity	35,000 00	04/29/2009
49	Oakland Leaf	PO Box 7256OaklandCA94601	Civic Participation	Public Charity	2,500 00	03/17/2009
50	Occidental Arts And Ecology Center	15290 Coleman Valley Rd OccidentalCA95465-9301	Environmental	Public Charity	30,000 00	08/31/2009
51	Omega Boys Club of San Francisco	1060 Tennessee Street Room 4 San Francisco, CA 94107-3016	Civic Participation	Public Charity	10,000 00	11/23/2009
52	One East Palo Alto Neighborhood Improveme	1798 B Bay RoadEast Palo AltoCA94303-1611	Civic Participation	Public Charity	25,000 00	10/14/2009
53	One Economy Corporation	1220 19th Street NW, Suite 610WashingtonDC20036-2437	Civic Participation	Public Charity	10,000 00	11/23/2009
54	Partnership For Immigrant Leadership	2601 Mission Street ,Suite 404 San Francisco, CA 94110-3130	Civic Participation	Public Charity	35,000 00	07/22/2009
55	Peace Development Fund	1611 Telegraph Ave #510 Oakland CA 94612	Civic Participation	Public Charity	800 00	01/21/2009
56	PowerPAC Foundation	44 Montgomery Street, Suite 2310 San FranciscoCA94104	Civic Participation	Public Charity	10,000 00	09/09/2009
57	Prescott-Joseph Center For Community E	920 Peralta St OaklandCA94607-1926	Civic Participation	Public Charity	2,500 00	03/17/2009
58	Progressive Technology Project	2801 21st Ave S Ste 132EMinneapolisMN55407-5794	Civic Participation	Public Charity	40,000 00	03/27/2009
59	Proteus Fund/Piper Fund	101 University Drive Suite A2 Amherst, MA 01002-2385	Civic Participation	Public Charity	30,000 00	07/22/2009
60	Public Campaign	1320 19th Street NW Suite M-1 Washington, DC 20036-1645	Civic Participation	Public Charity	20,000 00	01/21/2009
61	Public Resource Org Inc	1005 Gravenstein Hwy N SebastopolCA95472-2811	Civic Participation	Public Charity	25,000 00	10/20/2009
62	Regents Of The University Of CA Berkeley	ExtraMural Funds 2195 Hearst Ave Berkeley, CA 94720	Environmental	Public Charity	37,000 00	03/27/2009
63	Samasource Inc	972 Mission St. Fl 5San FranciscoCA94103-2994	Civic Participation	Public Charity	5,000 00	11/11/2009
64	San Francisco Study Center	1095 Market St, Ste 601 San Francisco CA 94103	Civic Participation	Public Charity	2,500 00	10/14/2009
65	School Of Unity And Liberation	287 17th St, Ste 225OaklandCA94612-4116	Civic Participation	Public Charity	2,500 00	06/10/2009
66	Serve The People	6819 NW 15Tth AvenueMiamiFL33147-7121	Civic Participation	Public Charity	5,000 00	10/14/2009
67	So Alameda Co Alliance of AA Edu	Attn Bobbie Brooks PO Box 3927 Hayward, CA 94540	Civic Participation	Public Charity	20,000 00	09/30/2009
68	Solar Richmond	2730 Maine AvenueRichmondCA94804	Environmental	Public Charity	25,000 00	09/09/2009
69	Sparkseed	2730 Corey Pl San RamonCA94583-2407	Civic Participation	Public Charity	2,500 00	10/14/2009
70	Stiles Hall	451 Hayes St., 2nd Fl San Francisco CA 94102	Civic Participation	Public Charity	500 00	02/28/2009
71	Survivors Of Torture International	P O Box 151240San DiegoCA92175-1240	Civic Participation	Public Charity	2,500 00	10/14/2009
72	The Foundation Center	312 Sutter Street, Suite 606San FranciscoCA94108	Civic Participation	Public Charity	1,500 00	03/27/2009
73	Tides Center	P O Box 29907 San Francisco, CA 94129-0907	Environmental	Public Charity	25,000 00	07/22/2009
74	Tides Center	P O Box 29907 San Francisco, CA 94129-0907	Civic Participation	Public Charity	2,500 00	06/10/2009
75	Tides Foundation	Presidio Bldg 1014San FranciscoCA94129-0000	Environmental	Public Charity	1,000 00	04/01/2009
76	Tides Foundation	Presidio Bldg 1014San FranciscoCA94129-0000	Civic Participation	Public Charity	5,000 00	09/30/2009
77	Urban Habitat	436 14th Street Suite 1205 Oakland, Ca 94612	Environmental	Public Charity	45,000 00	07/22/2009
78	Urban Habitat	436 14th Street Suite 1205 Oakland, Ca 94612	Civic Participation	Public Charity	40,000 00	07/22/2009

MITCHELL KAPOR FOUNDATION
EIN 94-3330604
CALENDAR YEAR 2009
FORM 990 PART XV LINE 3a

79	Urban Justice Center	123 William Street, 16th floor New York NY 10038	Civic Participation	Public Charity	30,000 00	03/27/2009
80	Urban Resource Systems	123 William Street, 16th floor New York NY 10038	Environmental	Public Charity	15,000 00	07/22/2009
81	Urban Strategies Council	672 13th Street, Suite 200OaklandCA94612-1240	Civic Participation	Public Charity	10,000 00	11/23/2009
82	Verified Voting Foundation	PO Box 4104CarlsbadCA92018	Civic Participation	Public Charity	12,500 00	04/29/2009
83	Verified Voting Foundation	PO Box 4104CarlsbadCA92018	Civic Participation	Public Charity	12,500 00	04/29/2009
84	Vittana Foundation	206 1st Ave. S #310SeattleWA98104	Civic Participation	Public Charity	50,000 00	09/30/2009
85	We Act for Environmental Justice	2720 Ivy Lane Antioch California 94531	Environmental	Public Charity	3,000 00	07/22/2009
86	William J Brennan Jr Center For J Inc	161 Avenue of the Americas, 12th FloorNew YorkNY10013-1205	Civic Participation	Public Charity	40,000 00	03/27/2009
87	Women's Action To Gain Economic Security	1904 Franklin St., Suite 801OaklandCA94612	Environmental	Public Charity	35,000 00	03/27/2009
88	Working Partnerships	Christy Kincannon 2102 Almaden Rd # 107 San Jose, CA 95125-2128	Environmental	Public Charity	30,000 00	05/31/2009
89	YES!	420 Bronco Road Soquel, CA 95073-9510	Environmental	Public Charity	20,000 00	06/16/2009
90	Young Scholars Program	449 15th Street Suite 463 Oakland, CA 94612	Civic Participation	Public Charity	30,000 00	08/31/2009
91	Young Scholars Program	449 15th Street Suite 463 Oakland, CA 94612	Civic Participation	Public Charity	2,500 00	09/09/2009
92	Youth In Focus	1611 Telegraph Ave Ste 510OaklandCA94612-2144	Environmental	Public Charity	25,000 00	07/22/2009
93	Youth Speaks Inc	290 Division St. Suite 302San FranciscoCA94103	Civic Participation	Public Charity	700 00	07/22/2009
94	San Francisco Foundation	225 Bush Street #5 San Francisco, CA 94104	Community Foundation	Public Charity	52,347 35	03/11/2009
95	San Francisco Foundation	225 Bush Street #5 San Francisco, CA 94104	Community Foundation	Public Charity	1,000,000 00	03/25/2009
96	San Francisco Foundation	225 Bush Street #5 San Francisco, CA 94104	Community Foundation	Public Charity	10,600 00	04/30/2009
97	San Francisco Foundation	225 Bush Street #5 San Francisco, CA 94104	Community Foundation	Public Charity	1,010,000 00	09/04/2009
98	Level Playing Field Institute	543 Howard St. Fifth Floor San Francisco CA 94105	Civic Participation	Public Charity	117,980 00	01/21/2009
99	Level Playing Field Institute	543 Howard St. Fifth Floor San Francisco CA 94105	Civic Participation	Public Charity	1,500 00	10/22/2009
	TOTAL				4,384,427.35	

STATEMENT B

Mitchell Kapor Foundation

FEIN: 94-3330604
Calendar Year: 2009

Multi-year Grants Tracker: Grants Commitments

Grants

Core Grantees	Address	Purpose	Grants Payable
Electronic Frontier Foundation	454 Shotwell St San Francisco 94110	Civic Participation	250,000
LPFI -IDEAL Challenge	543 Howard St. Fifth Floor San Francisco CA 94105	Civic Participation	531,620
Special Opportunities			
UC Berkeley -Tyrone Hayes	201 Campbell Hall, #2920, Berkeley, CA 94720-2920	Environmental	20,000

Total Grants Payable as of 12/31/09 **801,620**

STATEMENT C

Form **3115** (Rev December 2009) Department of the Treasury Internal Revenue Service

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions): MITCHELL KAPOR FOUNDATION

Identification number (see instructions): 94-3330604

Principal business activity code number (see instructions): 813211

Number, street, and room or suite no. If a P O box, see the instructions: 543 HOWARD STREET, 5TH FLOOR

Tax year of change begins (MM/DD/YYYY): 01/01/2009

Tax year of change ends (MM/DD/YYYY): 12/31/2009

City or town, state, and ZIP code: SAN FRANCISCO CA 94105

Name of contact person (see instructions): HAO LAM

Name of applicant(s) (if different than filer) and identification number(s) (see instructions): 94-3330604

Contact person's telephone number: (415) 946-3011

If the applicant is a member of a consolidated group, check this box ▶ ☐

If **Form 2848,** Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ▶ ☐

Check the box to indicate the type of applicant.

- ☐ Individual
- ☐ Corporation
- ☐ Controlled foreign corporation (Sec. 957)
- ☐ 10/50 corporation (Sec. 904(d)(2)(E))
- ☐ Qualified personal service corporation (Sec. 448(d)(2))
- ☒ Exempt organization. Enter Code section ▶ 501(C)(3)
- ☐ Cooperative (Sec. 1381)
- ☐ Partnership
- ☐ S corporation
- ☐ Insurance co. (Sec. 816(a))
- ☐ Insurance co. (Sec. 831)
- ☐ Other (specify) ▶

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- ☐ Depreciation or Amortization
- ☐ Financial Products and/or Financial Activities of Financial Institutions
- ☒ Other (specify) ▶ CASH BASIS ACCOUNITNG TO ACCRUAL BASIS ACCOUNTING

Caution. *To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested*

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

		Yes	No
1	Enter the applicable designated automatic accounting method change number for the requested automatic change Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change See instructions. ▶ (a) Change No. 122 (b) Other ☐ Description ▶		
2	Do any of the scope limitations described in section 4 02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation		X

Note. *Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).*

Part II Information For All Requests

		Yes	No
3	Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		X
4 a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5		X
b	Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

Signature *(see instructions)*

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

Filer

Signature and date

HAO LAM ~~CONTROLLER~~ CFO

Name and title (print or type)

Preparer (other than filer/applicant)

NOV 10 2010

Signature of individual preparing the application and date

LYNN A. HENLEY

Name of individual preparing the application (print or type)

HOOD & STRONG LLP, CPA'S

Name of firm preparing the application

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. (HTA)

Part II Information For All Requests (continued)

		Yes	No
4 c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?		
	If "Yes," attach the consent statement from the director.		
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period?		
	If "Yes," check the box for the applicable window period and attach the required statement (see instructions). ☐ 90 day ☐ 120 day: Date examination ended ▶ ______		
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ ______ Telephone number ▶ ______ Tax year(s) ▶ ______		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		
5 a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?		X
	If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, and the tax year(s) before Appeals and/or a Federal court. Name ▶ ______ Telephone number ▶ ______ Tax year(s) ▶ ______		
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		
c	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?		X
	If "Yes," attach an explanation.		
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's **(a)** name, **(b)** identification number, **(c)** address, and **(d)** tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
7	If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?		
	If "Yes," the applicant is **not** eligible to make the change.		
8 a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		X
b	If "Yes," attach an explanation.		
9 a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?		X
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
10 a	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
11	Is the applicant requesting to change its **overall** method of accounting?	X	
	If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		
	Present method: ☒ Cash ☐ Accrual ☐ Hybrid (attach description)		
	Proposed method: ☐ Cash ☒ Accrual ☐ Hybrid (attach description)		

Part II Information For All Requests (continued)

		Yes	No
12	If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:		
a	The item(s) being changed.		
b	The applicant's present method for the item(s) being changed.		
c	The applicant's proposed method for the item(s) being changed.		
d	The applicant's present overall method of accounting (cash, accrual, or hybrid).		
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.		
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . If "No," attach an explanation.	X	
15 a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?		X
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.		
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?	X	
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.		

1st preceding year ended mo 12/31 yr 2006	2nd preceding year ended mo 12/31 yr 2007	3rd preceding year ended mo 12/31 yr 2008
$ 31,403,352	$ 46,342,649	$ 5,195,852

Part III Information For Advance Consent Request

		Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent procedures.		
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists		
20	Attach a copy of all documents related to the proposed change (see instructions).		
21	Attach a statement of the applicant's reasons for the proposed change.		
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . If "No," attach an explanation.		
23 a	Enter the amount of **user fee** attached to this application (see instructions). ▶ $ ________		
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).		

Part IV Section 481(a) Adjustment

		Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . If "Yes," do not complete lines 25, 26, and 27 below.		X
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ $ -1,754,106 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.		

Part IV Section 481(a) Adjustment (continued)

		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than $25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	X	
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

		Amount
a	Income accrued but not received (such as accounts receivable)	$ 2,158
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	
c	Expenses accrued but not paid (such as accounts payable)	-1,756,264
d	Prepaid expenses previously deducted	
e	Supplies on hand previously deducted and/or not previously reported	
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶	
h	**Net section 481(a) adjustment** (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25	$ -1,754,106

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☒ No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B—Change to the Deferral Method for Advance Payments (see instructions)

1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev Proc. 2004-34, 2004-1 C.B. 991, attach the following information:

a A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34

b If the applicant is filing under the automatic change procedures of Rev Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc 2004-34.

c If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.

2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1 451-5(b)(1)(ii), attach the following.

a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).

b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).

c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).

d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C—Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  a Valuing inventory (e.g., unit method or dollar-value method).
  b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).

2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.

3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.

4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.

5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.

6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.

2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  a A description of the types of products produced by the applicant. If possible, attach a brochure.
  b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.

3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar See Regulations section 1.472-8(b)(3).

4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No

2 a If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No

b If line 2b is "No," attach an explanation.

c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No

d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.
If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use.

3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No

b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.

c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.

4 To determine a contract's completion factor using the percentage-of-completion method:

a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No

b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1 460-5(c))? ☐ Yes ☐ No

5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

1 Attach a description of the inventory goods being changed.

2 Attach a description of the inventory goods (if any) NOT being changed.

3 a Is the applicant subject to section 263A? If "No," go to line 4a ☐ Yes ☐ No

b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation ☐ Yes ☐ No

	Inventory Being Changed		Inventory Not Being Changed
4 a Check the appropriate boxes below.	Present method	Proposed method	Present method
Identification methods:			
Specific identification			
FIFO			
LIFO			
Other (attach explanation)			
Valuation methods:			
Cost			
Cost or market, whichever is lower			
Retail cost			
Retail, lower of cost or market			
Other (attach explanation)			
b Enter the value at the end of the tax year preceding the year of change			

5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).

a Copies of Form(s) 970 filed to adopt or expand the use of the method.

b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.

c **Only for applicants requesting an automatic change.** The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

Part III **Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A—Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

1 The method of allocating direct and indirect costs (i e., specific identification, burden rate, standard cost, or other reasonable allocation method).

2 The method of allocating mixed service costs (i.e , direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).

3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

		Present method	Proposed method
1	Direct material		
2	Direct labor		
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Employee benefits		
7	Indirect materials and supplies		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18	Engineering and design costs (not including section 174 research and experimental expenses)		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27	Interest		
28	Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3	Bidding expenses not included in Section B, line 22		
4	General and administrative costs not included in Section B		
5	Income taxes		
6	Cost of strikes		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11	Other costs (Attach a list of these costs.)		

Schedule E—Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants ***must*** provide this information for each item or class of property for which a change is requested.

Note. *See the* ***List of Automatic Accounting Method Changes*** *in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168.* ***Do not*** *file Form 3115 with respect to certain late elections and election revocations (see instructions).*

1 Is depreciation for the property determined under Regulations section 1 167(a)-11 (CLADR)? ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).

2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No
If "Yes," enter the applicable section ▶ ____

3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If "Yes," state the election made ▶ ____

4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.

b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No

c Is the property public utility property? ☐ Yes ☐ No

5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc).

6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:

a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).

b The applicable asset class from Rev. Proc 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.

c The facts to support the asset class for the proposed method.

d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).

e The useful life, recovery period, or amortization period of the property.

f The applicable convention of the property.

g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

Mitchell Kapor Foundation

EIN: 94-3330604

Tax Year: 12/31/09

Form 3115 Application for Change in Accounting Method

Part II, Line 13

The Mitchell Kapor Foundation, a private foundation (the Foundation), was established in 1997 by entrepreneur and philanthropist Mitchell Kapor. The Foundation has primarily focused its grantmaking and convening activities on environmental, civic engagement, educational, and technological issues, primarily in the San Francisco Bay Area. The Foundation supports organizations which work to ensure fairness and equity for vulnerable communities, and never funds individuals for personal projects or needs. The principal activity code for the Foundation is 813211, Grantmaking Foundation.

Part IV, Section 481(a) Adjustment, Line 25

The 481(a) adjustment on Line 25 is calculated in accordance with Section 5. Computation of Section 481(a) Adjustment of Revenue Procedure 2006-12 and is the total of all the adjustments for amounts that meet the description of the item being changed:

Change in overall method from cash to accrual method other than first year

Interest Receivable	$	2,158
Accounts Payable	$	<141,070>
Accrued Investment Fees	$	<395,294>
Accrual to cash adjustment for Grant Expenses	$	<1,219,900>
Net 481(a) Adjustment	$	<1,754,106>

Mitchell Kapor Foundation

Statement of Financial Position

December 31,	2008	2007
Assets		
Assets:		
Cash	$ 10,870,864	$ 35,507,767
Interest receivable	2,158	134,315
Investments	35,144,324	23,309,665
Prepaid expenses and other assets	94,676	10,000
Furniture and equipment, net	9,193	11,435
Total assets	$ 46,121,215	$ 58,973,182
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued expenses	$ 141,070	$ 296,707
Accrued investment fees	395,294	
Grants payable	1,219,900	1,474,900
Deferred taxes		94,600
Total liabilities	1,756,264	1,866,207
Net Assets:		
Unrestricted net assets	44,364,951	57,106,975
Total liabilities and net assets	$ 46,121,215	$ 58,973,182

Note: Accounting Method - Cash Basis

Mitchell Kapor Foundation

Statement of Activities

Years Ended December 31,	2008	2007
Support and Revenue:		
Contributions		$ 5,000,000
Interest and dividends	$ 353,034	1,537,802
Unrealized loss	(8,510,293)	(2,772,020)
Realized gain on sale of investments	1,593,343	5,478,598
Total support and revenue	(6,563,916)	9,244,380
Expenses:		
Grants	5,251,460	8,167,866
General and administrative	1,010,248	678,835
Excise tax	(83,600)	75,200
Total expenses	6,178,108	8,921,901
Change in Net Assets	(12,742,024)	322,479
Unrestricted Net Assets, beginning of year	57,106,975	56,784,496
Unrestricted Net Assets, end of year	$ 44,364,951	$ 57,106,975

Note: Accounting Method - Cash Basis

Form **8868** (Rev. April 2009) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization	Employer identification number
File by the due date for filing your return. See instructions	MITCHELL KAPOR FOUNDATION	94-3330604
	Number, street, and room or suite no. If a P.O. box, see instructions. 543 HOWARD STREET, 5TH FLOOR	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN FRANCISCO, CA 94105	

Check type of return to be filed (file a separate application for each return):

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec. 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ▶ MITCHELL KAPOR FOUNDATION 543 HOWARD STREET, 5TH FLOOR - SAN FRANCISCO, CA 94105

Telephone No. ▶ (415) 946-3025 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2010 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2009 or

▶ [ ] tax year beginning ______ , and ending ______ .

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	$ 0.
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 84,471.
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed)

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization MITCHELL KAPOR FOUNDATION	**Employer identification number** 94-3330604
	Number, street, and room or suite no If a P.O. box, see instructions. 543 HOWARD STREET, 5TH FLOOR	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions SAN FRANCISCO, CA 94105	

Check type of return to be filed (File a separate application for each return):

[ ] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec. 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [X] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ MITCHELL KAPOR FOUNDATION 543 HOWARD STREET, 5TH FLOOR - SAN FRANCISCO, CA 94105

Telephone No ▶ (415) 946-3025 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ________ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until NOVEMBER 15, 2010

5 For calendar year 2009 , or other tax year beginning ________________ , and ending ________________ .

6 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension

THE TAXPAYER'S FINANCIAL MATTERS ARE QUITE COMPLEX. ADDITIONAL TIME IS REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	8a	$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$ 84,471.
c	**Balance Due.** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	$ 0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ [signature] Title ▶ CPA FOR CLIENT Date ▶ 8/6/10

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