



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





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



Form 990-PF

## Return of Private Foundation

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

2011

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

For calendar year 2011, or tax year beginning 01-01-2011, and ending 12-31-2011

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

Name of foundation THE RICHARD W RUPP FOUNDATION	<b>A</b> Employer identification number 16-1551594
Number and street (or P O box number if mail is not delivered to street address) 1806 LIBERTY BUILDING	<b>B</b> Telephone number (see page 10 of the instructions) (716) 852-6681
City or town, state, and ZIP code BUFFALO, NY 14202	<b>C</b> If exemption application is pending, check here <input type="checkbox"/> <input checked="" type="checkbox"/> <b>D</b> 1. Foreign organizations, check here <input type="checkbox"/> <input checked="" type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>H</b> Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> <input checked="" type="checkbox"/> <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) <b>\$</b> 8,581,157	<b>J</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) (Part I, column (d) must be on cash basis.)

<b>Part I</b> Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input type="checkbox"/> <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	139,820	139,820		
	4 Dividends and interest from securities. . . . .	91,093	91,093		
	5a Gross rents . . . . .				
	b Net rental income or (loss) . . . . .				
	6a Net gain or (loss) from sale of assets not on line 10	-9,668			
	b Gross sales price for all assets on line 6a 705,776				
	7 Capital gain net income (from Part IV, line 2) . . .				
	8 Net short-term capital gain . . . . .				
	9 Income modifications . . . . .				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold . . . . .				
	c Gross profit or (loss) (attach schedule) . . . . .				
	11 Other income (attach schedule) . . . . .				
	<b>12 Total.</b> Add lines 1 through 11 . . . . .	221,245	230,913		
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc	96,000	60,000		36,000
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) . . . . .	17,198	15,478		1,720
	b Accounting fees (attach schedule) . . . . .	7,975	7,178		797
	c Other professional fees (attach schedule) . . . . .	150	150		
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see page 14 of the instructions)	2,934	2,934		
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .				
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . .	1,402	1,018		384
	<b>24 Total operating and administrative expenses.</b>				
	Add lines 13 through 23 . . . . .	125,659	86,758		38,901
	25 Contributions, gifts, grants paid. . . . .	400,000			400,000
	<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	525,659	86,758		438,901
	<b>27</b> Subtract line 26 from line 12				
	a <b>Excess of revenue over expenses and disbursements</b>	-304,414			
	b <b>Net investment income</b> (if negative, enter -0-) . . .		144,155		
	c <b>Adjusted net income</b> (if negative, enter -0-) . . .				

<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions )		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
	<b>1</b> Cash—non-interest-bearing . . . . .					
	<b>2</b> Savings and temporary cash investments . . . . .		1,135,490	775,723	775,723	
	<b>3</b> Accounts receivable ► _____					
	Less allowance for doubtful accounts ► _____					
	<b>4</b> Pledges receivable ► _____					
	Less allowance for doubtful accounts ► _____					
	<b>5</b> Grants receivable . . . . .					
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) . . . . .					
	<b>7</b> Other notes and loans receivable (attach schedule) ► _____					
	Less allowance for doubtful accounts ► _____					
	<b>8</b> Inventories for sale or use . . . . .					
	<b>9</b> Prepaid expenses and deferred charges . . . . .					
<b>Assets</b>	<b>10a</b> Investments—U S and state government obligations (attach schedule)					
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .		50,611	50,611		
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .	2,737,567	1,909,644	1,909,644		
	<b>11</b> Investments—land, buildings, and equipment basis ► _____					
	Less accumulated depreciation (attach schedule) ► _____					
	<b>12</b> Investments—mortgage loans . . . . .					
	<b>13</b> Investments—other (attach schedule) . . . . .	5,622,200	5,845,179	5,845,179		
	<b>14</b> Land, buildings, and equipment basis ► _____					
	Less accumulated depreciation (attach schedule) ► _____					
	<b>15</b> Other assets (describe ► _____)					
	<b>16</b> <b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	9,495,257	8,581,157	8,581,157		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .					
	<b>18</b> Grants payable . . . . .					
	<b>19</b> Deferred revenue . . . . .					
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons					
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .					
	<b>22</b> Other liabilities (describe ► _____)					
	<b>23</b> <b>Total liabilities</b> (add lines 17 through 22) . . . . .	0				
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here ► <input checked="" type="checkbox"/></b> <b>and complete lines 24 through 26 and lines 30 and 31.</b>					
	<b>24</b> Unrestricted . . . . .	9,495,257	8,581,157			
	<b>25</b> Temporarily restricted . . . . .					
	<b>26</b> Permanently restricted . . . . .					
	<b>Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/></b> <b>and complete lines 27 through 31.</b>					
	<b>27</b> Capital stock, trust principal, or current funds . . . . .					
	<b>28</b> Paid-in or capital surplus, or land, bldg , and equipment fund					
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds					
	<b>30</b> <b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	9,495,257	8,581,157			
	<b>31</b> <b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	9,495,257	8,581,157			

### **Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b>	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) . . . . .	<b>1</b>	9,495,257
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	-304,414
<b>3</b>	Other increases not included in line 2 (itemize) ► _____	<b>3</b>	-609,686
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	8,581,157
<b>5</b>	Decreases not included in line 2 (itemize) ► _____	<b>5</b>	
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	8,581,157

**Part IV Capital Gains and Losses for Tax on Investment Income**

<b>(a)</b> 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>(b)</b> How acquired P—Purchase D—Donation	<b>(c)</b> Date acquired (mo., day, yr.)	<b>(d)</b> Date sold (mo., day, yr.)
--	---	---	---

1a See Additional Data Table

b

c

d

e

<b>(e)</b> Gross sales price	<b>(f)</b> Depreciation allowed (or allowable)	<b>(g)</b> Cost or other basis plus expense of sale	<b>(h)</b> Gain or (loss) (e) plus (f) minus (g)
------------------------------	--	---	---

a See Additional Data Table

b

c

d

e

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

**(i)** Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))

<b>(i)</b> FMV as of 12/31/69	<b>(j)</b> Adjusted basis as of 12/31/69	<b>(k)</b> Excess of col (i) over col (j), if any
-------------------------------	--	---

a See Additional Data Table

b

c

d

e

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	-9,668
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

 Yes  No

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

<b>(a)</b> Base period years Calendar year (or tax year beginning in)	<b>(b)</b> Adjusted qualifying distributions	<b>(c)</b> Net value of noncharitable-use assets	<b>(d)</b> Distribution ratio (col (b) divided by col (c))
2010	386,738	8,848,178	0.043708
2009	377,802	8,284,167	0.045605
2008	660,015	10,896,782	0.060570
2007	642,797	12,818,607	0.050146
2006	609,856	12,056,213	0.050584

2 Total of line 1, column (d). 2 0.250613

3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years 3 0.050123

4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5. 4 9,170,931

5 Multiply line 4 by line 3. 5 459,675

6 Enter 1% of net investment income (1% of Part I, line 27b). 6 1,442

7 Add lines 5 and 6. 7 461,117

8 Enter qualifying distributions from Part XII, line 4. 8 438,901

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 on page 18

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1	1	2,883	
	Date of ruling or determination letter _____ <b>(attach copy of letter if necessary—see instructions)</b>			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .			
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2		
3	Add lines 1 and 2. . . . .	3		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4		
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	5		
6	Credits/Payments			
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	3,400	
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	3,400	
8	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9		
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10		
11	Enter the amount of line 10 to be <b>Credited to 2012 estimated tax</b> <input type="checkbox"/> 517 <b>Refunded</b> <input type="checkbox"/> 11	11		

**Part VII-A Statements Regarding Activities**

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .	Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . .	Yes	No
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		
1c	Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .	Yes	No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year <b>(1)</b> On the foundation <input type="checkbox"/> \$ _____ <b>(2)</b> On foundation managers <input type="checkbox"/> \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>	Yes	No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	Yes	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	Yes	No
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	Yes	No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>	Yes	No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	Yes	No
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	Yes	No
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> NY		
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	Yes	No
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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>	Yes	No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	Yes	No

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions). . . . .	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? . . . . .	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . .	13	Yes	
Website address ► N/A				
14	The books are in care of ► ARCARA BORCZYNSKI LLP Located at ► 1806 LIBERTY BLDG 424 MAIN STREET BUFFALO NY	Telephone no ► (716) 852-6681 ZIP +4 ► 14202		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here . . . . . ►	15		
16	and enter the amount of tax-exempt interest received or accrued during the year . . . . . ►	16	Yes	No
At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . .				
See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ►				

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> 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	
	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 2011? . . . . .	1c	
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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? . . . . .	2a	
	If "Yes," list the years ► 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see page 20 of the instructions) . . . . .	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .	3a	
	► <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2011 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 2011). . . . .	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	4a	No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011? . . . . .	4b	No

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**

<b>5a</b>	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))?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? (see page 22 of the instructions). . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b>	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. . . . .	<input checked="" type="checkbox"/>	<b>5b</b>	
<b>c</b>	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? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>				
<b>6a</b>	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b>	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		<b>6b</b>	<b>No</b>
<b>7a</b>	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>b</b>	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . .		<b>7b</b>	

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation <b>(If not paid, enter -0-)</b>	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

**2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
<b>Total number of other employees paid over \$50,000.</b> . . . . .			<input checked="" type="checkbox"/>	

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

**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE"**

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

## **Part IX-A Summary of Direct Charitable Activities**

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

1	
2	
3	
4	

**Part IX-B** **Summary of Program-Related Investments** (see page 23 of the instructions)

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

1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	
<b>Total</b> Add lines 1 through 3	

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	9,310,590
b Average of monthly cash balances. . . . .	1b	0
c Fair market value of all other assets (see page 24 of the instructions). . . . .	1c	0
<b>d Total</b> (add lines 1a, b, and c). . . . .	1d	9,310,590
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	1e	
2 Acquisition indebtedness applicable to line 1 assets. . . . .	2	
3 Subtract line 2 from line 1d. . . . .	3	9,310,590
4 Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions). . . . .	4	139,659
<b>5 Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5	9,170,931
<b>6 Minimum investment return.</b> Enter 5% of line 5. . . . .	6	458,547

**Part XI Distributable Amount** (see page 25 of the 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	458,547
2a Tax on investment income for 2011 from Part VI, line 5. . . . .	2a	2,883
b Income tax for 2011 (This does not include the tax from Part VI ). . . . .	2b	
c Add lines 2a and 2b. . . . .	2c	2,883
3 Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	455,664
4 Recoveries of amounts treated as qualifying distributions. . . . .	4	
5 Add lines 3 and 4. . . . .	5	455,664
6 Deduction from distributable amount (see page 25 of the instructions). . . . .	6	
<b>7 Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	7	455,664

**Part XII Qualifying Distributions** (see page 25 of the 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	438,901
b Program-related investments—total from Part IX-B. . . . .	1b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	2	
3 Amounts set aside for specific charitable projects that satisfy the		
a Suitability test (prior IRS approval required). . . . .	3a	
b Cash distribution test (attach the required schedule). . . . .	3b	
<b>4 Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	438,901
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions). . . . .	5	
<b>6 Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	6	438,901

**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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
<b>1</b> Distributable amount for 2011 from Part XI, line 7				455,664
<b>2</b> Undistributed income, if any, as of the end of 2011				
<b>a</b> Enter amount for 2010 only. . . . .			398,890	
<b>b</b> Total for prior years 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2011				
<b>a</b> From 2006. . . . .				
<b>b</b> From 2007. . . . .				
<b>c</b> From 2008. . . . .				
<b>d</b> From 2009. . . . .				
<b>e</b> From 2010. . . . .				
<b>f Total</b> of lines 3a through e. . . . .				
<b>4</b> Qualifying distributions for 2011 from Part XII, line 4 ► \$ _____ 438,901				
<b>a</b> Applied to 2010, but not more than line 2a			398,890	
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions). . . . .				
<b>d</b> Applied to 2011 distributable amount. . . . .				40,011
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
<b>c</b> 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. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . . . .				
<b>e</b> Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions . . . . .				
<b>f</b> Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011. . . . .				415,653
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions). . . . .				
<b>8</b> Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions). . . . .				
<b>9</b> <b>Excess distributions carryover to 2012.</b> Subtract lines 7 and 8 from line 6a . . . . .				
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2007. . . . .				
<b>b</b> Excess from 2008. . . . .				
<b>c</b> Excess from 2009. . . . .				
<b>d</b> Excess from 2010. . . . .				
<b>e</b> Excess from 2011. . . . .				

**Part XIV** **Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling. <span style="float: right;">►</span>				
b Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5).				
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year <span style="float: right;">(e) Total</span>			
	(a) 2011	(b) 2010	(c) 2009	(d) 2008
b 85% of line 2a.				
c Qualifying distributions from Part XII, line 4 for each year listed.				
d Amounts included in line 2c not used directly for active conduct of exempt activities.				
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c.				
3 Complete 3a, b, or c for the alternative test relied upon				
a "Assets" alternative test—enter				
(1) Value of all assets.				
(2) Value of assets qualifying under section 4942(j)(3)(B)(i).				
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.				
c "Support" alternative test—enter				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).				
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(III).				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

**Part XV** **Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of 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) )

---

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

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

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the 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
- b** The form in which applications should be submitted and information and materials they should include
- c** Any submission deadlines
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b> See Additional Data Table				
<b>Total</b>			► 3a	400,000
<b>b Approved for future payment</b>				
<b>Total</b>			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions )
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
<b>1 Program service revenue</b>					
a					
b					
c					
d					
e					
f					
<b>g Fees and contracts from government agencies</b>					
<b>2 Membership dues and assessments.</b>					
<b>3 Interest on savings and temporary cash investments</b>			14	139,820	
<b>4 Dividends and interest from securities.</b>			14	91,093	
<b>5 Net rental income or (loss) from real estate</b>					
a Debt-financed property.					
b Not debt-financed property.					
<b>6 Net rental income or (loss) from personal property</b>					
<b>7 Other investment income.</b>					
<b>8 Gain or (loss) from sales of assets other than inventory</b>			18	-9,668	
<b>9 Net income or (loss) from special events</b>					
<b>10 Gross profit or (loss) from sales of inventory.</b>					
<b>11 Other revenue a</b>					
b					
c					
d					
e					
<b>12 Subtotal Add columns (b), (d), and (e).</b>				221,245	
<b>13 Total Add line 12, columns (b), (d), and (e).</b>					221,245
(See worksheet in line 13 instructions on page 28 to verify calculations.)					

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

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a Transfers from the reporting foundation to a noncharitable exempt organization or**

### **b Other transactions**

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

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

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

	Yes	No
1a(1)		No
1a(2)		No
1b(1)		No
1b(2)		No
1b(3)		No
1b(4)		No
1b(5)		No
1b(6)		No
1c		No

**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		
<p>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.</p>				
<p>*****</p>	<p>2012-07-12</p>	<p>*****</p>		
<p>Signature of officer or trustee</p>	<p>Date</p>	<p>Title</p>		
<p><b>Sign Here</b>  <b>Paid Preparer's Use Only</b></p>	<p>Preparer's Signature</p>	<p>Date</p>	<p>Check if self-employed</p>	<p>PTIN</p>
	<p>DIANE FRONCKOWIAK</p>	<p>2012-07-12</p>	<p><input checked="" type="checkbox"/></p>	<p></p>
	<p>Firm's name</p>	<p>ARCARA &amp; BORCZYNSKI</p>	<p></p>	<p></p>
	<p>424 MAIN ST RM 1806</p>	<p>Firm's EIN</p>	<p></p>	<p></p>
<p>BUFFALO, NY 14202</p>	<p>Phone no (716) 852-6681</p>	<p></p>	<p></p>	

May the IRS discuss this return with the preparer shown above? See instructions . . . . .  Yes  No

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 16-1551594

**Name:** THE RICHARD W RUPP FOUNDATION

### Form 990PF - Special Condition Description:

**Special Condition Description**

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

<b>(a)</b> 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>(b)</b> How acquired P—Purchase D—Donation	<b>(c)</b> Date acquired (mo, day, yr)	<b>(d)</b> Date sold (mo, day, yr)
100000-BARCLAYS BANK PLC 10 970%	P	2010-10-29	2011-04-29
1207-CIT GROUP INC B/E 07 000%	P	2009-12-10	2011-05-02
6012-CIT GROUP INC B/E 07 000%	P	2009-12-10	2011-10-13
100000-DOW CHEMICAL CO NTS, 5 100%	P	2009-12-10	2011-06-15
100000-HARTFORDLIFE GLOB FUND, 5 20%	P	2007-06-14	2011-02-15
120000-HSBC FIN CORP INTERNOTE 5 10%	P	2006-11-30	2011-11-15
5000-ROYAL BANK OF CA TRIGGER PAOS	P	2011-06-08	2011-12-07
200000-SBC COMMUNICATIONS 6 250%	P	2001-07-31	2011-03-15
80000-SLM CORP 5 450% DUE 04/25/11	P	2006-05-31	2011-04-25
1104-UBS AG YON-CP ANR 11 500%	P	2010-10-29	2011-10-31

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

<b>(e) Gross sales price</b>	<b>(f) Depreciation allowed (or allowable)</b>	<b>(g) Cost or other basis plus expense of sale</b>	<b>(h) Gain or (loss) (e) plus (f) minus (g)</b>
49,994		49,994	
3,847		3,746	101
1,935		5,972	-4,037
100,000		100,000	
100,000		99,607	393
120,000		120,000	
50,000		50,000	
200,000		200,304	-304
80,000		80,421	-421
		5,400	-5,400

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

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

**(l) Gains (Col (h) gain minus  
col (k), but not less than -0-) or  
Losses (from col (h))**

<b>(i) F M V as of 12/31/69</b>	<b>(j) Adjusted basis as of 12/31/69</b>	<b>(k) Excess of col (i) over col (j), if any</b>	<b>(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))</b>
			101
			-4,037
			393
			-304
			-421
			-5,400

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

<b>(a) Name and address</b>	<b>(b) Title, and average hours per week devoted to position</b>	<b>(c) Compensation (If not paid, enter -0-)</b>	<b>(d) Contributions to employee benefit plans and deferred compensation</b>	<b>(e) Expense account, other allowances</b>
CHRISTINA D RUPP 	DIRECTOR 10 00	32,000	0	0
424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202				
SUSAN S RUPP 	DIRECTOR 10 00	32,000	0	0
424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202				
WILLIAM R RUPP 	DIRECTOR 10 00	32,000	0	0
424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202				
PETER J BREVORKA 	DIRECTOR 5 00	0	0	0
424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202				
CHESTER E BORCZYNSKI 	DIRECTOR 2 00	0	0	0
424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202				

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
ABC NO RIO INC CO PETER CRAMER156 RIVINGTON ST NEW YORK, NY 10002	NONE	EXEMPT	BUILDING FUND	10,000
AFRICAN CULTURAL CENTER OF BUFFALO 350 MASTEN AVE BUFFALO, NY 14209	NONE	EXEMPT	GENERAL OPERATIONS	10,000
AMAZON WATCH 221 PINE ST 4TH FLOOR SAN FRANCISCO, CA 94104	NONE	EXEMPT	GENERAL OPERATIONS	10,000
ASHFORD HOLLOW FOUNDATION FOR ARTS 28 ESSEX ST BUFFALO, NY 14213	NONE	EXEMPT	GENERAL OPERATIONS	10,000
BUFFALO CITY MISSION 100 EAST TUPPER ST BUFFALO, NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	1,750
BUFFALO NIAGARA RIVERKEEPER 1250 NIAGARA ST BUFFALO, NY 14213	NONE	EXEMPT	GENERAL OPERATIONS	5,000
BUFFALO OLMSTED PARKS CONSERVANCY 84 PARKSIDE AVE BUFFALO, NY 14214	NONE	EXEMPT	GENERAL OPERATIONS	10,000
BUFFALO RENAISSANCE FOUNDATION INC PO BOX 322 BUFFALO, NY 14205	NONE	EXEMPT	GENERAL OPERATIONS	5,000
BUFFALO SEMINARY 205 BIDWELL PKWY BUFFALO, NY 14222	NONE	EXEMPT	GENERAL OPERATIONS	2,000
BURCHFIELD-PENNEY ART CENTER 1300 ELMWOOD AVE BUFFALO, NY 14222	NONE	EXEMPT	GENERAL OPERATIONS	5,000
CARVING STUDIO AND SCULPTURE CENTER PO BOX 495 WEST RUTLAND, VT 05777	NONE	EXEMPT	CARVING CENTER VT	9,000
CAZENOVIA COMMUNITY RESOURCE CENTER 155 CAZENOVIA ST BUFFALO, NY 14210	NONE	EXEMPT	GENERAL OPERATIONS	10,000
CAZENOVIA COMMUNITY RESOURCE CENTER 155 CAZENOVIA ST BUFFALO, NY 14210	NONE	EXEMPT	GENERAL OPERATIONS	3,000
CENTER FOR EXPLORATORY AND PERCEPTU 617 MAIN ST BUFFALO, NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	3,000
CENTER FOR EXPLORATORY AND PERCEPTU 617 MAIN ST BUFFALO, NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	3,000
CITY HONORS FOUNDATION 1800 ONE M AND T PLZ BUFFALO, NY 14203	NONE	EXEMPT	ROWING TEAM	2,000
CITY HONORS FOUNDATION 1800 ONE M AND T PLZ BUFFALO, NY 14203	NONE	EXEMPT	ROWING TEAM	500
CLEAN AIR COALITION OF WESTERN NY 341 DELAWARE AVE BUFFALO, NY 14202	NONE	EXEMPT	GENERAL OPERATIONS	10,000
COMMUNITY FOUNDATION FOR GRTR BFLO 712 MAIN STREET BUFFALO, NY 14202	NONE	EXEMPT	GIVE FOR GREATNESS	10,000
COMMUNITY FOUNDATION FOR GRTR BFLO 712 MAIN STREET BUFFALO, NY 14202	NONE	EXEMPT	GENERAL OPERATIONS	3,000
CREATIVE HEALING CONNECTIONS INC PO BOX 167 KEENE, NY 12942	NONE	EXEMPT	GENERAL OPERATIONS	3,000
ELMWOOD FRANKLIN SCHOOL INC 104 NEW AMSTERDAM AVE BUFFALO, NY 14216	NONE	EXEMPT	GENERAL OPERATIONS	6,000
FOUNDATION OF LIGHT INC 391 TURKEY HILL RD ITHACA, NY 14850	NONE	EXEMPT	GENERAL OPERATIONS	5,000
FRIENDS OF NIGHT PEOPLE INC 394 HUDSON ST BUFFALO, NY 14201	NONE	EXEMPT	GENERAL OPERATIONS	1,000
GENESEE LAND TRUST INC 46 PRINCE STREET ROCHESTER, NY 14607	NONE	EXEMPT	GENERAL OPERATIONS	12,000
GENESEE LAND TRUST INC 46 PRINCE STREET ROCHESTER, NY 14607	NONE	EXEMPT	GENERAL OPERATIONS	19,000
GREENE COUNTY COUNCIL ON THE ARTS 398 MAIN ST CATSKILL, NY 12402	NONE	EXEMPT	GENERAL OPERATIONS	13,000
GREENSBORO PUBLIC LIBRARY FOUNDATION PO BOX 3178 GREENSBORO, NC 27402	NONE	EXEMPT	GENERAL OPERATIONS	3,000
GREENSBORO PUBLIC LIBRARY FOUNDATION PO BOX 3178 GREENSBORO, NC 27402	NONE	EXEMPT	GENERAL OPERATIONS	1,750
HALLWALLS INC 341 DELAWARE AVE BUFFALO, NY 14202	NONE	EXEMPT	GENERAL OPERATIONS	30,000

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
HOMESPACE CORP1030 ELLICOTT ST BUFFALO, NY 14209	NONE	EXEMPT	GENERAL OPERATIONS	2,500
HOMESPACE CORP1030 ELLICOTT ST BUFFALO, NY 14209	NONE	EXEMPT	GENERAL OPERATIONS	1,750
HUMAN INTERACTION RESEARCH INSTITUT5435 BALBOA BLVD SUITE 11 ENCINO, CA 91316	NONE	EXEMPT	CAPACITY-BUILDING RES	4,000
INTERDEPENDENCE PROJECT302 BOWERY APT 3 NEW YORK, NY 10012	NONE	EXEMPT	GENERAL OPERATIONS	8,000
IRISH CLASSICAL THEATER CO625 MAIN STREET BUFFALO, NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	10,000
MADRE121 W 27TH STRM 301 NEW YORK, NY 10001	NONE	EXEMPT	GENERAL OPERATIONS	16,000
MAYA EDUCATIONAL FOUNDATION1 BRIDGE ST STE 200 NEWTON, MA 02458	NONE	EXEMPT	GENERAL OPERATIONS	5,000
NICKEL CITY-BUF-NIA VISITORS BUREAU153 FRANKLIN STREET BUFFALO, NY 14202	NONE	EXEMPT	GENERAL OPERATIONS	10,000
NORTHEAST ORGANIC FARMING ASSOCNOFA-NY INC ROCHESTER, NY 14620	NONE	EXEMPT	GENERAL OPERATIONS	5,000
PEOPLE UNITED FOR SUSTAINABLE HOUSE271 GRANT ST AARON BARTL BUFFALO, NY 14213	NONE	EXEMPT	GENERAL OPERATIONS	5,000
PLANNED PARENTHOOD OF WESTERN NY2697 MAIN STREET BUFFALO, NY 14214	NONE	EXEMPT	GENERAL OPERATIONS	3,000
PLANNED PARENTHOOD OF WESTERN NY2697 MAIN STREET BUFFALO, NY 14214	NONE	EXEMPT	GENREAL OPERATIONS	1,750
PRESERVATION BUFFALO NIAGARA617 MAIN ST STE M108 BUFFALO, NY 14203	NONE	EXEMPT	GENERAL OPERATIONS	5,000
RESEARCH FOUNDATION OF THE U OF R601 ELMWOOD AVE BOX 706 ROCHESTER, NY 14642	NONE	EXEMPT	EASTMAN THEATER	5,000
ROAD LESS TRAVELED PRODUCTIONS LTD120 COMMONWEALTH AVE BUFFALO, NY 14216	NONE	EXEMPT	GENERAL OPERATIONS	10,000
ROAD LESS TRAVELED PRODUCTIONS LTD120 COMMONWEALTH AVE BUFFALO, NY 14216	NONE	EXEMPT	GENERAL OPERATIONS	2,500
ROXBURY ARTS GROUP INCPO BOX 93 ROXBURY, NY 12474	NONE	EXEMPT	GENERAL OPERATIONS	5,000
THE SUSAN B ANTHONY HOUSE INC17 MADISON ST ROCHESTER, NY 14608	NONE	EXEMPT	GENERAL OPERATIONS	5,000
THIRD PRESBYTERIAN CHURCH ENDOWMENT8403 MICHAEL RD RICHMOND, VA 23229	NONE	EXEMPT	CAPITAL CAMPAIGN	50,000
THIRD PRESBYTERIAN CHURCH ENDOWMENT8403 MICHAEL RD RICHMOND, VA 23229	NONE	EXEMPT	GERERAL/OUTREACH CONSULTANT	8,750
UNITED WAY OF GREATER ROCHESTER INC75 COLLEGE AVE ROCHESTER, NY 14607	NONE	EXEMPT	GENERAL OPERATIONS	4,250
WELLS MEMORIAL LIBRARY ASSOCIATIONPO BOX 57 UPPER JAY, NY 12987	NONE	EXEMPT	GENERAL OPERATIONS	2,500
WESTERN NEW YORK PEACE CENTER INC1272 DELAWARE AVE BUFFALO, NY 14209	NONE	EXEMPT	GENERAL OPERATIONS	6,000
WORLD MUSIC PRODUCTIONS INC 688 UNION STREET BROOKLYN, NY 11215	NONE	EXEMPT	GENERAL OPERATIONS	8,000
<b>Total . . . . .</b>			<b>► 3a</b>	<b>400,000</b>

## TY 2011 Accounting Fees Schedule

**Name:** THE RICHARD W RUPP FOUNDATION

**EIN:** 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	7,975	7,178		797

## TY 2011 Compensation Explanation

**Name:** THE RICHARD W RUPP FOUNDATION

**EIN:** 16-1551594

Person Name	Explanation
CHRISTINA D RUPP	
SUSAN S RUPP	
WILLIAM R RUPP	
PETER J BREVORKA	
CHESTER E BORCZYNSKI	

**TY 2011 Investments Corporate  
Bonds Schedule**

**Name:** THE RICHARD W RUPP FOUNDATION  
**EIN:** 16-1551594

<b>Name of Bond</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
0 SBC COMMUNICATIONS 6.250%, 03		
100000 TARGET CORP 5.875% DUE 3/01/1	100,839	100,839
250000 CITIGROUP INC 4.7000% DUE 5/2	254,138	254,138
200000 JPMORGAN CHASE & CO 5.125% DU	210,860	210,860
200000 JPMORGAN CHASE & CO 4.500% DU	200,214	200,214
200000 SLM CORP 5.000% DUE 10/1/13	200,000	200,000
0 SLM CORP 5.450% DUE 04/25/11		
100000 INTL. LEASE FIN CORP 5.100%,	96,803	96,803
100000 BK OF AMERICA 5.35%-9/15/15	95,670	95,670
0 DOW CHEMICAL 5.1%-12/15/16		
0 HARTFORD LIFE GL FD 5.2%-2/15		
0 HSBC 5.1%-11/15/11		
100000 HSBC 4.7%-9/15/14	100,410	100,410
150000 MERRILL LYNCH 5.45%-7/15/14	148,736	148,736
100000 SUNTRUST BK CD-9/30/14		
0 BARCLAYS BK 10.97%-4/29/11		
0 CIT GP 7.0%-5/1/13		
0 CIT GP 7.0%-5/1/14		
10780 CIT GP 7.0%-5/1/15	10,802	10,802
17968 CIT GP 7.0%-5/1/16	17,968	17,968
25155 CIT GP 7.0%-5/1/17	25,155	25,155
100000 WYETH 5.5%-3/15/13	105,710	105,710
0 DEUTSCHE BK 10.5%-12/30/11		
100000 SUNOCO 5.75%-1/15/17	100,481	100,481
2433 UBS AG PERF CURRENCY INDEX		
10000 UBS AG ROS-CP-4/30/13		
1104 UBS AG YON-CP-10/31/11		
100000 GOLDMAN SACHS GROUP NTS 05.00	99,577	99,577
100000 MORGAN STANLEY NTS, 3.000%, D	90,341	90,341
2000 M&T CAPITAL TRUST IV 8.500% DUE	51,940	51,940

**TY 2011 Investments Corporate  
Stock Schedule****Name:** THE RICHARD W RUPP FOUNDATION**EIN:** 16-1551594

<b>Name of Stock</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
11990-SPRINT NEXTEL CORP SERIES 1	28,056	28,056
1104-ALPHA NATURAL RESOURCES	22,555	22,555

## TY 2011 Investments - Other Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
11094.675 AMERICAN CENTURY EQUITY IN	FMV	80,658	80,658
3639.01 AMERICAN CENTURY EQUITY INCO	FMV	26,456	26,456
3742.515 AMERICAN CENTURY EQUITY INC	FMV	27,208	27,208
7441 AMERICAN CENTURY EQUITY INCOME	FMV	54,096	54,096
82.245 AMERICAN CENTURY EQUITY INCOM	FMV	598	598
14932.56 AMERICAN FUNDS EURO PACIFIC	FMV	525,029	525,029
70891.19 AMERICAN FUNDS GROWTH FUND	FMV	2,036,704	2,036,704
2561.475 CALVERT GLOBAL ALTERNATIVE	FMV	13,268	13,268
2777.778 CALVERT GLOBAL ALTERNATIVE	FMV	14,389	14,389
1708.06 CALVERT GLOBAL WATER FUND CL	FMV	23,042	23,042
13907.999 COLUMBIA ACORN FUND CLASS	FMV	370,370	370,370
406.938 COLUMBIA ACORN FUND CLASS A	FMV	10,837	10,837
147.57 COLUMBIA ACORN FUND CLASS A	FMV	3,926	3,926
475.82 COLUMBIA ACORN FUND CLASS A	FMV	12,671	12,671
2006.421 DREYFUS EMERGING ASIA FUND	FMV	14,727	14,727
2122.241 DREYFUS EMERGING ASIA FUND	FMV	15,577	15,577
1970.06 DREYFUS EMERGING ASIA FUND C	FMV	14,460	14,460
11744 FIRST EAGLE US VALUE FUND CLAS	FMV	195,538	195,538
4811 GATEWAY FUND CLASS A	FMV	127,022	127,022
100000 GOLDMAN SACHS SATELLITE STRAT	FMV	95,111	95,111
10000 HSBC USA, INC. ROS-CP INTERNAT	FMV	96,500	96,500
5000 HSBC USA, INC. ROS-CP ISHARES M	FMV	42,900	42,900
1100 ISHARES MSCI BRIC	FMV	39,897	39,897
950 ISHARES MSCI EAFE INDEX FD	FMV	47,054	47,054
1200 ISHARES MSCI EMERGING MARKETS I	FMV	45,528	45,528
5564 ISHARES TRUST RUSSELL 2000 VALU	FMV	365,221	365,221
7864 ISHARES TRUST RUSSELL MIDCAP GR	FMV	432,913	432,913
8794 ISHARES TRUST RUSSELL MIDCAP VA	FMV	381,660	381,660
3677.85 OPPENHEIMER DEVELOPING MARKE	FMV	107,835	107,835
950 POWERSHARES DYN TECHNOLOGY	FMV	21,931	21,931
950 POWERSHARES DYNAMIC NETWORKING	FMV	23,076	23,076
700 POWERSHARES ETF TR NASDAQ INTERN	FMV	24,175	24,175
875 POWERSHARES ETF TRUST WILDERHILL	FMV	19,716	19,716
5000 DEUTSCHE BANK AG TRIGGER ROS EE	FMV	41,550	41,550
720 DEUTSCHE BANK AG TRIGGER YON MON	FMV	48,563	48,563
1220 HSBC USA, INC. TRIGGER YON BRCM	FMV	37,661	37,661
5000 ROYAL BANK OF CA TRIGGER PAOS I	FMV	49,550	49,550
2354 ROYAL BANK OF CA TRIGGER YON F,	FMV	24,952	24,952
1377 ROYAL BANK OF CA TRIGGER YON PF	FMV	25,860	25,860
100000 SUN TRUST BANK CD DJUBS, DUE	FMV	111,500	111,500
2022 THORNBURG INTERNATIONAL VALUE F	FMV	48,661	48,661
2433 UBS AG PERF. SEC. V10 CURRENCY	FMV	17,515	17,515
10000 UBS AG ROS-CP, VARIABLE RATE,	FMV	106,400	106,400
1529 UBS AG TRIGGER YON WFT, 12.05%,	FMV	22,874	22,874

## TY 2011 Legal Fees Schedule

**Name:** THE RICHARD W RUPP FOUNDATION

**EIN:** 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	17,198			

## TY 2011 Other Expenses Schedule

**Name:** THE RICHARD W RUPP FOUNDATION

**EIN:** 16-1551594

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
NYS FILING FEES	250	250		
ADMINISTRATIVE EXPENSE	1,152	768		384

## TY 2011 Other Increases Schedule

**Name:** THE RICHARD W RUPP FOUNDATION

**EIN:** 16-1551594

Description	Amount
UNREALIZED LOSS	-609,686

## TY 2011 Other Professional Fees Schedule

**Name:** THE RICHARD W RUPP FOUNDATION

**EIN:** 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	150	150		

## TY 2011 Taxes Schedule

**Name:** THE RICHARD W RUPP FOUNDATION**EIN:** 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX	2,934	2,934		