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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No. 1545-0052

2013

Open to Public Inspection

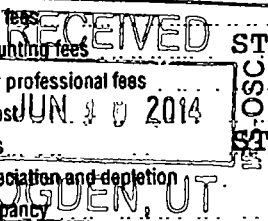
For calendar year 2013 or tax year beginning

, and ending

Name of foundation ROCKING MOON FOUNDATION C/O ELLEN SUDOW		A Employer identification number 05-0545520
Number and street (or P.O. box number if mail is not delivered to street address) 5630 WISCONSIN AVENUE	Room/suite 1201	B Telephone number 202-630-7630
City or town, state or province, country, and ZIP or foreign postal code CHEVY CHASE, MD 20815		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H 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		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 14,065,039. (Part I, column (d) must be on cash basis.)	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check <input checked="" type="checkbox"/> If the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		36.	36.		STATEMENT 1
4 Dividends and interest from securities		238,934.	238,934.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		251,029.			
b Gross sales price for all assets on line 6a		890,192.			
7 Capital gain net income (from Part IV, line 2)			251,029.		
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		489,999.	489,999.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees		3,400.	0.		0.
c Other professional fees					
17 Interest					
18 Taxes		9,184.	0.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses		1,252.	0.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		13,836.	0.		0.
25 Contributions, gifts, grants paid		803,500.			803,500.
26 Total expenses and disbursements. Add lines 24 and 25		817,336.	0.		803,500.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		-327,337.			
b Net investment income (if negative, enter -0-)			489,999.		
c Adjusted net income (if negative, enter -0-)				N/A	

SCANNED JUN 28 2014



ROCKING MOON FOUNDATION
C/O ELLEN SUDOW

Form 990-PF (2013)

05-0545520 Page 2

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	344,226.	211,109.	211,109.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	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 6	11,378,050.	11,258,830.	13,853,930.	
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	11,722,276.	11,469,939.	14,065,039.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 7)	60,000.	135,000.	
23 Total liabilities (add lines 17 through 22)	60,000.	135,000.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 24 through 28 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	11,662,276.	11,334,939.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
30 Total net assets or fund balances	11,662,276.	11,334,939.		
31 Total liabilities and net assets/fund balances	11,722,276.	11,469,939.		

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)	11,662,276.
2 Enter amount from Part I, line 27a	-327,337.
3 Other increases not included in line 2 (itemize) ▶	0.
4 Add lines 1, 2, and 3	11,334,939.
5 Decreases not included in line 2 (itemize) ▶	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	11,334,939.

ROCKING MOON FOUNDATION

Form 990-PF (2013)

C/O ELLEN SUDOW

05-0545520

Page 3

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 EUROPACIFIC GROWTH FUND	P		
b CAPITAL GAINS DIVIDENDS			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 700,000.		639,163.	60,837.
b 190,192.			190,192.
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))
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	
a			60,837.
b			190,192.
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	251,029.
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 the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	701,828.	11,480,974.	.061130
2011	685,000.	12,168,340.	.056294
2010	691,623.	10,463,283.	.066100
2009	433,000.	8,248,166.	.052497
2008	579,162.	9,515,777.	.060863

2 Total of line 1, column (d)	2	.296884
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	.059377
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	12,534,175.
5 Multiply line 4 by line 3	5	744,242.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,900.
7 Add lines 5 and 6	7	749,142.
8 Enter qualifying distributions from Part XII, line 4	8	903,500.

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

ROCKING MOON FOUNDATION

C/O ELLEN SUDOW

05-0545520

Page 4

Form 990-PF (2013)

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 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	4,900.
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	4,900.
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	4,900.
6	Credits/Payments:		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	11,461.
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	11,461.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	6,561.
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax <input checked="" type="checkbox"/> 6,561. Refunded <input type="checkbox"/> 0.	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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ 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.		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		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?	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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> NONE		
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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(i)(3) or 4942(i)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form 990-PF (2013)

ROCKING MOON FOUNDATION

C/O ELLEN SUDOW

05-0545520

Page 5

Form 990-PF (2013)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	X	
14	The books are in care of ▶ ELLEN L. SUDOW Located at ▶ P. O. BOX 122, TENANTS HARBOR, ME Telephone no. ▶ 207-372-6191 ZIP+4 ▶ 04860			
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			
16	At any time during calendar year 2013, 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 ▶	16	Yes	No X

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 any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
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 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2013 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 2013) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4b	X

Form 990-PF (2013)

ROCKING MOON FOUNDATION

C/O ELLEN SUDOW

05-0545520

Page 6

Form 990-PF (2013)

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

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? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

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

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
SEE STATEMENT 8		0.	0.	0.

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

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

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

0

Form 990-PF (2013)

ROCKING MOON FOUNDATION
C/O ELLEN SUDOW

Form 990-PF (2013)

05-0545520 Page 8

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	12,499,575.
b	Average of monthly cash balances	1b	225,476.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	12,725,051.
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	12,725,051.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	190,876.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	12,534,175.
6	Minimum investment return. Enter 5% of line 5	6	626,709.

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	626,709.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	4,900.
b	Income tax for 2013. (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	4,900.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	621,809.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	621,809.
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	621,809.

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	803,500.
b	Program-related investments - total from Part IX-B	1b	100,000.
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	903,500.
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	4,900.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	898,600.

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.

ROCKING MOON FOUNDATION
C/O ELLEN SUDOW

Form 990-PF (2013)

05-0545520 Page 9

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				621,809.
2 Undistributed Income, if any, as of the end of 2013			0.	
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	109,381.			
b From 2009	24,692.			
c From 2010	173,319.			
d From 2011	84,987.			
e From 2012	133,123.			
f Total of lines 3a through e	525,502.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$	903,500.			
a Applied to 2012, 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 2013 distributable amount				621,809.
e Remaining amount distributed out of corpus	281,691.			
5 Excess distributions carryover applied to 2013 (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:	807,193.			
a Corpus: Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income: Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b: Taxable amount - see instructions		0.		
e Undistributed income for 2012: Subtract line 4a from line 2a: Taxable amount - see instr.			0.	
f Undistributed income for 2013: Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				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 2008 not applied on line 5 or line 7	109,381.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	697,812.			
10 Analysis of line 9:				
a Excess from 2009	24,692.			
b Excess from 2010	173,319.			
c Excess from 2011	84,987.			
d Excess from 2012	133,123.			
e Excess from 2013	281,691.			

ROCKING MOON FOUNDATION

Form 990-PF (2013)

C/O ELLEN SUDOW

05-0545520

Page 10

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 2013, 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)

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

Tax year

(a) 2013

(b) 2012

Prior 3 years

(c) 2011

(d) 2010

(e) Total

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

1 Information Regarding Foundation Managers:

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

SEE STATEMENT 10

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 or e-mail address of the person to whom applications should be addressed

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

c Any submission deadlines:

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

ROCKING MOON FOUNDATION

C/O ELLEN SUDOW

05-0545520 Page 11

Form 990-PF (2013)

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				
ADVOCATES FOR YOUTH 2000 M STREET, NW WASHINGTON, DC 20036		501(C)(3)	MUSLIM YOUTH AND INTERNATIONAL LGBT YOUTH HEALTH AND RIGHTS INITIATIVES	50,000.
AMERICAN CIVIL LIBERTIES UNION FOUNDATION 125 BROAD STREET, 18TH FLOOR NEW YORK, NY 10004		501(C)(3)	LGBT PROJECT SUPPORT	50,000.
BAILEY HOUSE 1751 PARK AVENUE NEW YORK, NY 10035		501(C)(3)	GENERAL OPERATING AND STARS PROGRAM	75,000.
CHILDHOOD BRAIN TUMOR FOUNDATION 20312 WATKINS MEADOW DRIVE GERMANTOWN, MD 20876		501(C)(3)	GENERAL OPERATING	30,000.
CYSTIC FIBROSIS FOUNDATION 6931 ARLINGTON RD, SUITE 200 BETHESDA, MD 20814		501(C)(3)	THERAPEUTICS DEVELOPMENT NETWORK, MILESTONES II CAMPAIGN	30,000.
Total	SEE CONTINUATION SHEET(S)			803,500.
b Approved for future payment				
NONE				
Total				0.

Enter gross amounts unless otherwise indicated.

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

[illegible]

ROCKING MOON FOUNDATION
C/O ELLEN SUDOW

05-0545520

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
EDWIN GOULD SERVICES FOR CHILDREN AND FAMILIES 1968 SECOND AVENUE NEW YORK, NY 10029		501(C)(3)	STEPS	25,000.
GIVE 2 ASIA 340 PINE STREET SAN FRANCISCO, CA 94101		501(C)(3)	TEACH FOR THE PHILIPPINES	40,000.
GIVE 2 ASIA 340 PINE STREET SAN FRANCISCO, CA 94101		501(C)(3)	CARD BANK PHILIPPINES DISASTER RELIEF	20,000.
GRAMEEN FOUNDATION USA 1101 15TH STREET, N. W. WASHINGTON, DC 20005		501(C)(3)	MATCHING GRANT	25,000.
HAITI MARY CARE 55 KING STREET DANBURY, CT 06811		501(C)(3)	SCHOOL LUNCH PROGRAM, PROJECT NATHANIEL	10,000.
ISLAND INSTITUTE 386 MAIN STREET ROCKLAND, ME 04841		501(C)(3)	THRIVING COAST INITIATIVE	60,000.
LEARN SERVE INTERNATIONAL P O BOX 6203 WASHINGTON, DC 20015		501(C)(3)	SUPPORT TO HIRE A DEVELOPMENT ASSOCIATE	15,000.
MADRE 121 W. 27TH STREET NEW YORK, NY 10001		501(C)(3)	2013 GENERAL OPERATING AND HURRICANE SANDY RELIEF	75,000.
MENTORING TODAY 4202 BENNING ROAD N. W. WASHINGTON, DC 20019		501(C)(3)	GENERAL OPERATING	25,000.
NEW YORK ASIAN WOMENS CENTER 32 BROADWAY NEW YORK, NY 10004		501(C)(3)	2013 GENERAL OPERATING	30,000.
Total from continuation sheets				568,500.

**ROCKING MOON FOUNDATION
C/O ELLEN SUDOW**

05-0545520

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

<div>Recipient</div> <div>Name and address (home or business)</div>	<div>If recipient is an individual, show any relationship to any foundation manager or substantial contributor</div>	<div>Foundation status of recipient</div>	<div>Purpose of grant or contribution</div>	<div>Amount</div>
PLANNED PARENTHOOD OF GREATER WASHINGTON, D. C. 1108 16TH STREET, N. W. WASHINGTON, DC 20036		501(C)(3)	LATINO AND UNDERSERVED YOUTH EDUCATION AND OUTREACH; NEW PG COUNTY CENTER	60,000.
SEXUAL MINORITY YOUTH ASSISTANCE LEAGUE 410 7TH STREET, S.E. WASHINGTON, DC 20003		501(C)(3)	GENERAL OPERATIONS AND GSA NETWORK PROGRAM	48,500.
SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVE MONTGOMERY, AL 36104		501(C)(3)	GENERAL OPERATING	70,000.
TEEN ALLIANCE FOR PREPARED PARENTING OF MEDSTAR WASHINGTON HOSPITAL CENTER 110 IRVING STREET N. W. WASHINGTON, DC 20010		501(C)(3)	2013 STAFF FOR TEEN FATHER SERVICES	25,000.
TREKKERS 41 BUTTERMILK LANE THOMASTON, ME 04861		501(C)(3)	SUPPORT FOR HIRING DEVELOPMENT ASSISTANT	40,000.
Total from continuation sheets				

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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
CITIBANK	36.	36.	
TOTAL TO PART I, LINE 3	36.	36.	

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT

2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CAPITAL INCOME BUILDER	88,675.	0.	88,675.	88,675.	
CAPITAL WORLD GROWTH AND INCOME FUND	79,156.	0.	79,156.	79,156.	
COASTAL ENTERPRISES	3,090.	0.	3,090.	3,090.	
EUROPACIFIC GROWTH FUND	1,746.	0.	1,746.	1,746.	
FUNDAMENTAL INVESTORS	85,155.	49,851.	35,304.	35,304.	
GROWTH FUND OF AMERICA	122,103.	116,285.	5,818.	5,818.	
NEW WORLD FUND	49,201.	24,056.	25,145.	25,145.	
TO PART I, LINE 4	429,126.	190,192.	238,934.	238,934.	

FORM 990-PF

ACCOUNTING FEES

STATEMENT

3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
DEMBO JONES HEALY PENNINGTON & MARSHALL	3,400.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	3,400.	0.		0.

FORM 990-PF

TAXES

STATEMENT

4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES ON DIVIDENDS	9,184.	0.		0.
TO FORM 990-PF, PG 1, LN 18	9,184.	0.		0.

FORM 990-PF

OTHER EXPENSES

STATEMENT

5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OTHER EXPENSES	1,252.	0.		0.
TO FORM 990-PF, PG 1, LN 23	1,252.	0.		0.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 6

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
AMERICAN FUNDS	COST	10,790,831.	13,381,989.
CARD BANK-CD-PROGRAM RELATED INVESTMENT	COST	157,852.	161,794.
NOTE RECEIVABLE-ISLAND INSTITUTE	COST	104,057.	104,057.
NOTE RECEIVABLE-COASTAL ENTERPRISE, INC	COST	106,090.	106,090.
CARD BANK-PROGRAM RELATED INVESTMENT	COST	100,000.	100,000.
TOTAL TO FORM 990-PF, PART II, LINE 13		11,258,830.	13,853,930.

FORM 990-PF	OTHER LIABILITIES	STATEMENT	7
DESCRIPTION	BOY AMOUNT	EOY AMOUNT	
GRANT PAYMENTS IN TRANSIT	60,000.	135,000.	
TOTAL TO FORM 990-PF, PART II, LINE 22	60,000.	135,000.	

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JOSEPH R. HIGDON 5630 WISCONSIN AVENUE #1201 CHEVY CHASE, MD 20815	PRESIDENT, DIRECTOR 0.00	0.	0.	0.
ELLEN L. SUDOW 5630 WISCONSIN AVENUE #1201 CHEVY CHASE, MD 20815	VP, SEC, TREAS, DIRECTOR 0.00	0.	0.	0.
ROBERT J. HIGDON 5630 WISCONSIN AVENUE #1201 CHEVY CHASE, VA 20815	DIRECTOR 0.00	0.	0.	0.
SARAH HIGDON-SUDOW 5630 WISCONSIN AVENUE #1201 CHEVY CHASE, MD 20815	DIRECTOR 0.00	0.	0.	0.
WILLIAM J. HIGDON-SUDOW 5630 WISCONSIN AVENUE #1201 CHEVY CHASE, MD 20815	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF

SUMMARY OF PROGRAM-RELATED INVESTMENTS

STATEMENT 9

DESCRIPTION

COMMUNITY ACTION AND RURAL DEVELOPMENT (CARD) BANK - A
MICRO-LENDING INSTITUTION IN SAN PABLO CITY, PHILIPPINES.
CARD BANK IS THE LARGEST MICRO-LENDING BANK IN THE
PHILIPPINES. THIS INVESTMENT IS IN FURTHERANCE OF THE
FOUNDATION'S MICRO-LENDING PROJECTS.

AMOUNT

TO FORM 990-PF, PART IX-B, LINE 1

100,000.

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 10

NAME OF MANAGER

JOSEPH R. HIGDON

ELLEN L. SUDOW