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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

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OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation THE RICHARD W RUPP FOUNDATION		A 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 Telephone number (see instructions) (716) 852-6681	
City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14202		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		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) <input type="checkbox"/> \$ 10,318,059		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J 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.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	50	50		
	4 Dividends and interest from securities.	375,333	375,333		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	64,921			
	b Gross sales price for all assets on line 6a 903,988				
	7 Capital gain net income (from Part IV, line 2) . . .		64,921		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	440,304	440,304		
	13 Compensation of officers, directors, trustees, etc	120,000	75,000		45,000
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	16,977	15,279		1,698
	b Accounting fees (attach schedule)	7,800	7,020		780
	c Other professional fees (attach schedule)	150	150		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	2	2		
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	693	464		229
	22 Printing and publications	234	157		77
	23 Other expenses (attach schedule)	1,409	685		724
	24 Total operating and administrative expenses. Add lines 13 through 23	147,265	98,757		48,508
	25 Contributions, gifts, grants paid	420,000			420,000
	26 Total expenses and disbursements. Add lines 24 and 25	567,265	98,757		468,508
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-126,961			
	b Net investment income (if negative, enter -0-)		341,547		
	c Adjusted net income (if negative, enter -0-)				

Part II

Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	27,450	27,450
	2	Savings and temporary cash investments	783,889	531,031
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____		
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____		
	5	Grants receivable		
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)		
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____		
	8	Inventories for sale or use		
	9	Prepaid expenses and deferred charges		
	10a	Investments—U S and state government obligations (attach schedule)		
	b	Investments—corporate stock (attach schedule)	10,753	7,883
	c	Investments—corporate bonds (attach schedule).	1,538,594	1,402,086
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____		
	12	Investments—mortgage loans		
	13	Investments—other (attach schedule)	6,869,822	8,349,609
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____		
	15	Other assets (describe ▶ _____)		
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	9,203,058	10,318,059
Liabilities	17	Accounts payable and accrued expenses		
	18	Grants payable		
	19	Deferred revenue		
	20	Loans from officers, directors, trustees, and other disqualified persons		
	21	Mortgages and other notes payable (attach schedule)		
	22	Other liabilities (describe ▶ _____)		
	23	Total liabilities (add lines 17 through 22)		0
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.		
	24	Unrestricted	9,203,058	10,318,059
	25	Temporarily restricted		
	26	Permanently restricted		
		Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.		
	27	Capital stock, trust principal, or current funds		
	28	Paid-in or capital surplus, or land, bldg , and equipment fund		
	29	Retained earnings, accumulated income, endowment, or other funds		
	30	Total net assets or fund balances (see page 17 of the instructions)	9,203,058	10,318,059
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,203,058	10,318,059

Part III

Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	9,203,058
2	Enter amount from Part I, line 27a	2	-126,961
3	Other increases not included in line 2 (itemize) ▶ _____	3	1,241,962
4	Add lines 1, 2, and 3	4	10,318,059
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	10,318,059

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a See Additional Data Table			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	64,921
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	6,847

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

(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	460,606	8,863,808	0 051965
2011	438,901	9,170,931	0 047858
2010	386,738	8,848,178	0 043708
2009	377,802	8,284,167	0 045605
2008	660,015	10,896,782	0 060570

2	Total of line 1, column (d).	2	0 249706
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 049941
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	9,584,554
5	Multiply line 4 by line 3.	5	478,662
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	3,415
7	Add lines 5 and 6.	7	482,077
8	Enter qualifying distributions from Part XII, line 4. 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	8	468,508

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	6,831
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 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	6,831
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	6,831
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,628	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	7,000	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d.		7	8,628
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	1,797
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 1,797 Refunded		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?		1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		1b	No
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file Form 1120-POL for this year?.		1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		2	No
If "Yes," attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	No
If "Yes," attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either			
• By language in the governing instrument, or			
• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions)			
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? If "No," attach explanation .		8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)?			
If "Yes," complete Part XIV		9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10	No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of ARCARA BORCZYNSKI LLP Telephone no (716) 852-6681 Located at 1806 LIBERTY BLDG 424 MAIN STREET BUFFALO NY ZIP +4 14202			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 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?	16	Yes	No
See 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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
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?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
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.).	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 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to				
(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 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 If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b		
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?		<input type="checkbox"/> Yes	<input type="checkbox"/> 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?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b		No
If "Yes" to 6b, file Form 8870.				
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	

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	9,175,841
b	Average of monthly cash balances.	1b	554,671
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	9,730,512
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	9,730,512
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	145,958
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	9,584,554
6	Minimum investment return. Enter 5% of line 5.	6	479,228

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	479,228
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	6,831
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	6,831
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	472,397
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	472,397
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	472,397

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	468,508
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	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	468,508
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	468,508
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				472,397
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			395,653	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 468,508				
a Applied to 2012, but not more than line 2a			395,653	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2013 distributable amount.				72,855
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
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.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				399,542
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

Part XIV

1a 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. . . .

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

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

■ 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))

• 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 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)				
a Paid during the year See Additional Data Table				
Total			3a	420,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

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

(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)
DEUTSCHE BANK AG TRIGGER ROS EEM 1/3	P		
UBS AG TRIGGER YON CHK 9/03/13, 8 59	P		
UBS AG TRIGGER YON FCX 4/29/13 5 36%	P		
UBS AG TRIGGER YON URI 12/31/13 6 90	P		
UBS AG TRIGGER YON WFT, 12 05%, DUE	P		
UBS AG TRIGGER YON X 5/30/13, 12 19%	P		
ROYAL BANK OF CA AIRBAG AYON FCX 03/	P		
ISHARES TRUST RUSSELL 2000 VALUE IND	P		
POWERSHARES DYN CONS DISCR	P		
AMERICAN FUNDS EURO PACIFIC GROWTH F	P		
AMERICAN FUNDS GROWTH FUND OF AMERIC	P		
COLUMBIA ACORN FUND CLASS A	P		
SLM CORP 5 000% DUE 10/1/13	P		
UBS AG ROS-CP, VARIABLE RATE, DUE 04	P		






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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
50,000		50,000	
24,987		24,987	
24,968		24,968	
24,984		24,984	
24,999		24,999	
49,999		49,999	
25,000		25,000	
50,506		30,688	19,818
29,319		22,472	6,847
75,000		80,304	-5,304
75,000		60,432	14,568
135,000		119,438	15,562
200,000		200,796	-796
100,000		100,000	


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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			19,818
			6,847
			-5,304
			14,568
			15,562
			-796


Form 990PF Part VIII Line 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
CHRISTINA D RUPP 	DIRECTOR 10 00	40,000	0	0
424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202				
SUSAN S RUPP 	DIRECTOR 10 00	40,000	0	0
424 MAIN ST 1806 LIBERTY BUILDING BUFFALO, NY 14202				
WILLIAM R RUPP 	DIRECTOR 10 00	40,000	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
Name and address (home or business)				
a Paid during the year				
AMAZON WATCH 221 PINE ST4TH FLOOR SAN FRANCISCO,CA 94104	NONE	EXEMPT	GENERAL	22,000
BUFFALO NIAGARA RIVERKEEPER 1250 NIAGARA ST BUFFALO,NY 14213	NONE	EXEMPT	GENERAL	5,000
BUFFALO NIAGARA SPORTS 617 MAIN ST STE 200 BUFFALO,NY 14203	NONE	EXEMPT	GENERAL	5,000
BUFFALO OLMSTED PARKS CONSERVANCY I 84 PARKSIDE AVE BUFFALO,NY 14214	NONE	EXEMPT	GENERAL	8,000
BURCHFIELD-PENNEY ART CENTER 1300 ELMWOOD AVE BUFFALO,NY 14222	NONE	EXEMPT	GENERAL	1,000
CARVING STUDIO & SCULPTURE 636 MARBLE STREET PO B WEST RUTLAND,VT 05777	NONE	EXEMPT	GENERAL	6,000
CAZENOVIA COMMUNITY RESOURCE CENTER 155 CAZENOVIA ST BUFFALO,NY 14210	NONE	EXEMPT	WINTERIZE FLOATING CLASSROOM	10,000
CITY HONORS FOUNDATION 1800 ONE M AND T PLZ BUFFALO,NY 14203	NONE	EXEMPT	ROWING TEAM	2,500
GENESEE LAND TRUST INC 46 PRINCE STREET ROCHESTER,NY 14607	NONE	EXEMPT	CAPITAL CAMPAIGN	20,500
GREENSBORO PUBLIC LIBRARY FOUNDATIO PO BOX 3178 GREENSBORO,NC 27402	NONE	EXEMPT	GENERAL	1,000
HALLWALLS INC 341 DELAWARE AVE BUFFALO,NY 14202	NONE	EXEMPT	GENERAL	40,000
HOMESPACE CORP 1030 ELLICOTT ST BUFFALO,NY 14209	NONE	EXEMPT	GENERAL	2,000
MADRE 121 W 27TH STRM 301 NEW YORK,NY 10001	NONE	EXEMPT	GENERAL	22,000
MERCY FLIGHT PO BOX 224 BUFFALO,NY 14225	NONE	EXEMPT	GENERAL	3,000
NATIONAL ORGANIC FARMING RESEARCH F PO BOX 440 SANTA CRUZ,CA 95061	NONE	EXEMPT	STAFF POSITION	18,750
Total  3a				420,000


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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
PARK SCHOOL OF BUFFALO 4625 HARLEM ROAD SNYDER, NY 14226	NONE	EXEMPT	GENERAL	3,000
PLANNED PARENTHOOD OF NC 1765 DOBBINS PO BOX 3258 CHAPEL HILL, NC 27515	NONE	EXEMPT	GENERAL	4,500
PLUTA CANCER CENTER 125 RED CREEK DRIVE ROCHESTER, NY 14623	NONE	EXEMPT	GENERAL	2,000
PUSH BUFFALO 271 GRANT STREET BUFFALO, NY 14213	NONE	EXEMPT	GENERAL	5,000
ROAD LESS TRAVELED PRODUCTIONS LTD 120 COMMONWEALTH AVE BUFFALO, NY 14216	NONE	EXEMPT	DEVELOPMENT FUND	11,000
UNITED WAY OF GREATER ROCHESTER INC 75 COLLEGE AVE ROCHESTER, NY 14607	NONE	EXEMPT	GENERAL	4,750
WEATHERSPOON ART MUSEUM 500 TATE STREET GREENSBORO, NC 27401	NONE	EXEMPT	GENERAL	1,000
WESTERN NEW YORK BOOK ARTS 468 WASHINGTON STREET BUFFALO, NY 14203	NONE	EXEMPT	GENERAL	5,000
WORLD MUSIC PRODUCTIONS INC 688 UNION STREET BROOKLYN, NY 11215	NONE	EXEMPT	GENERAL	10,000
ASHFORD HOLLOW FOUNDATION FOR THE V 28 ESSEX ST BUFFALO, NY 14213	NONE	EXEMPT	OBSTACLE RUN COSTS	10,000
ABC NO RIO INC CO PETER CRAMER 156 RIVINGTON ST NEW YORK, NY 10002	NONE	EXEMPT	BUILDING FUND	5,000
NORTHEAST ORGANIC FARMING ASSOCIATI NOFA-NY INC ROCHESTER, NY 14620	NONE	EXEMPT	GENERAL	11,250
BUFFALO CITY MISSION 100 EAST TUPPER ST BUFFALO, NY 14203	NONE	EXEMPT	GENERAL	2,000
BUFFALO SCHOLASTIC ROWING ASSOC IN 120 WEST TUPPER STREET BUFFALO, NY 14201	NONE	EXEMPT	REPAIR FACILITY	21,000
3500RG 20 JAY STREET SUITE 1010 BROOKLYN, NY 11201	NONE	EXEMPT	GENERAL	2,000
Total  3a				420,000

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
CLEARWATER INC 724 WOLCOTT AVENUE BEACON,NY 12508	NONE	EXEMPT	GENERAL	4,000
SCENIC HUDSON 1 CIVIC CENTER PLAZA POUGHKEEPSIE,NY 12601	NONE	EXEMPT	FARMLAND PRESERVATION	10,000
CATSKILL MOUNTAINKEEPER 34 TINKER STREET WOODSTOCK,NY 12498	NONE	EXEMPT	GENERAL	10,000
PLANNED PARENTHOOD OF WESTERN NEW Y 2697 MAIN STREET BUFFALO,NY 14214	NONE	EXEMPT	GENERAL	4,500
SUSAN B ANTHONY HOUSE 17 MADISON STREET ROCHESTER,NY 14608	NONE	EXEMPT	GENERAL	15,000
UB FOUNDATION PO BOX 14226 BUFFALO,NY 14226	NONE	EXEMPT	GENERAL	5,000
ST LUKES MISSION OF MERCY PO BOX 448 BUFFALO,NY 14215	NONE	EXEMPT	GENERAL	1,000
GLOBAL DISCIPLE CCPL 415 WOLCOTT AVENUE SYRACUSE,NY 13207	NONE	EXEMPT	GENERAL	10,000
WOMEN'S FOUNDATION OF GENESEE VALLE 277 ALEXANDER STREET SUI ROCHESTER,NY 14607	NONE	EXEMPT	GENERAL	5,000
BUFFALO RELGIOUS ARTS CENTER 157 EAST STREET BUFFALO,NY 14207	NONE	EXEMPT	GENERAL	10,000
ACLU OF N CAROLINA LEGAL FDN PO BOX 28004 RALEIGH,NC 27611	NONE	EXEMPT	GENERAL	2,500
SISTERS OF MERCY 1437 BLOSSOM ROAD ROCHESTER,NY 14610	NONE	EXEMPT	DEVELOPMENT FUND	25,000
THIRD PRESBYTERIAN CHURCH OF ROCHES 4 MEIGS STREET ROCHESTER,NY 14607	NONE	EXEMPT	GENERAL	8,750
INNOVATIVE CHARITABLE INITIATIVES I 272 BROADWAY ALBANY,NY 12204	NONE	EXEMPT	GENERAL	25,000
THE SUFI ORDER OF ROCHESTER CENTER 494 EAST AVENUE ROCHESTER,NY 14607	NONE	EXEMPT	GENERAL	5,000
Total  3a				420,000

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
OUR LADY OF BLACK ROCK 16 PETER STREET BUFFALO, NY 14207	NONE	EXEMPT	CLASSROOM EQUIPMENT	10,000
CHILD & FAMILY SERVICES 330 DELAWARE AVENUE BUFFALO, NY 14202	NONE	EXEMPT	RESIDENTIAL HOME	5,000
Total  3a				420,000

TY 2013 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	7,800	7,020		780

TY 2013 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 2013 Investments Corporate
Bonds Schedule****Name:** THE RICHARD W RUPP FOUNDATION**EIN:** 16-1551594

Name of Bond	End of Year Book Value	End of Year Fair Market Value
JPMORGAN CHASE & CO 5.125% DU	206,054	206,054
M&T CAPITAL TRUST IV 8.500% DUE	52,000	52,000
MORGAN STANLEY NTS, 3.000%, D	97,922	97,922
HSBC 4.7%-9/15/14	102,168	102,168
BK OF AMERICA 5.35%-9/15/15	106,033	106,033
GOLDMAN SACHS GROUP NTS 05.00	108,807	108,807
SUNOCO 5.75%-1/15/17	108,715	108,715
MERRILL LYNCH 5.45%-7/15/14	153,894	153,894
SLM CORP 5.000% DUE 10/1/13		
CITIGROUP INC 4.7000% DUE 5/2	263,188	263,188
DEUTSCHE BANK 7.60% PREF	51,920	51,920
HSBC BANK USA 4.00% PREF	52,322	52,322
FORD MOTOR CREDIT CO LLC 03.000%	49,421	49,421
DOW CHEMICAL CO/THE 03.650%	49,642	49,642

**TY 2013 Investments Corporate
Stock Schedule**

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

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ALPHA NATURAL RESOURCES	7,883	7,883

TY 2013 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
SUN TRUST BANK CD DJUBS, DUE	FMV	99,680	99,680
UBS AG PERF. SEC. V10 CURRENCY	FMV	21,483	21,483
UBS AG ROS-CP, VARIABLE RATE,	FMV		
DEUTSCHE BANK AG TRIGGER ROS EEM	FMV		
UBS AG TRIGGER YON CHK 9/03/13, 8.59	FMV		
UBS AG TRIGGER YON DOW 4/29/14 5.75%	FMV	25,242	25,242
UBS AG TRIGGER YON FCX 4/29/13 5.36%	FMV		
UBS AG TRIGGER YON GE 8/29/14 6.04%	FMV	25,560	25,560
UBS AG TRIGGER YON URI 12/31/13 6.90	FMV		
UBS AG TRIGGER YON WFT, 12.05%	FMV		
UBS AG TRIGGER YON X 5/30/13, 12.19%	FMV		
AMERICAN CENTURY EQUITY INCOME FUND	FMV	239,947	239,947
AMERICAN FUNDS EURO PACIFIC GROWTH F	FMV	651,493	651,493
AMERICAN FUNDS GROWTH FUND OF AMERIC	FMV	2,824,493	2,824,493
CALVERT GLOBAL ALTERNATIVE	FMV	39,884	39,884
CALVERT GLOBAL WATER FUND CLASS A	FMV	37,679	37,679
COLUMBIA ACORN FUND CLASS	FMV	463,186	463,186
DREYFUS EMERGING ASIA FUND	FMV	51,412	51,412
FIRST EAGLE US VALUE FUND CLASS A	FMV	249,560	249,560
GATEWAY FUND CLASS A	FMV	139,531	139,531
GOLDMAN SACHS SATELLITE STRAT	FMV	128,975	128,975
ISHARES MSCI BRIC	FMV	41,459	41,459
ISHARES MSCI EAFE INDEX FUND	FMV	157,673	157,673
ISHARES MSCI EMERGING MARKETS INDEX	FMV	200,616	200,616
ISHARES TRUST RUSSELL 2000 VALUE IND	FMV	498,893	498,893
ISHARES TRUST RUSSELL MIDCAP GROWTH	FMV	663,407	663,407
ISHARES TRUST RUSSELL MIDCAP VALUE I	FMV	577,854	577,854
OPPENHEIMER DEVELOPING MARKETS FUND	FMV	140,500	140,500
POWERSHARES DYN BUILDING & CONST	FMV	29,133	29,133
POWERSHARES DYN CONS DISCR	FMV		

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
POWERSHARES DYN HEALTHCARE	FMV	30,752	30,752
POWERSHARES ETF TR NASDAQ INTERNET	FMV	47,929	47,929
POWERSHARES EXCHANGE TRADED FUND TRU	FMV	113,199	113,199
POWERSHARES GLOBAL EXCH TRADED FD TR	FMV	44,566	44,566
THORNBURG INTERNATIONAL VALUE FUND	FMV	120,538	120,538
FRANKLIN/TEMPLETON GLOBAL BOND FUND	FMV	104,315	104,315
HARTFORD FLOATING RATE	FMV	99,490	99,490
CENTL FUND OF CDA LTD CANADA CL A	FMV	15,237	15,237
SPDR GOLD TRUST	FMV	14,515	14,515
MIRAE ASSET EMERGING MARKETS GREAT C	FMV	95,057	95,057
POWERSHARES EXCHANGE-TRADED FD TR II	FMV	27,000	27,000
POWERSHARES EXCHANGE-TRADED FD TR II	FMV	26,160	26,160
POWERSHARES EXCHANGE-TRADED FD TR II	FMV	27,560	27,560
POWERSHARES DYNAMIC MEDIA PORTFOLIO	FMV	37,282	37,282
POWERSHARES DYNAMIC LEISURE & ENTMNT	FMV	34,110	34,110
POWERSHARES FTSE RAFI US 1500 SMALL-	FMV	26,876	26,876
UBS AG TRIGGER YON X 4/30/14 6.53%	FMV	25,311	25,311
UBS AG TRIGGER YON SLW 06/02/14 6.11	FMV	24,265	24,265
UBS AG TRIGGER YON GNW 06/02/14 6.23	FMV	25,187	25,187
MORGAN STANLEY TRIGGER ROS EFA, EEM	FMV	52,725	52,725
BARCLAYS BANK PLC TRIGGER PAOS MRK 1	FMV	25,475	25,475
UBS AG BUFFERED ROS EEM 1/30/15	FMV	24,400	24,400

TY 2013 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	16,977	15,279		1,698

TY 2013 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		
OTHER ADMINISTRATIVE EXPENSE	1,159	435		724

TY 2013 Other Increases Schedule**Name:** THE RICHARD W RUPP FOUNDATION**EIN:** 16-1551594

Description	Amount
UNREALIZED GAIN (LOSS) ON INVESTMENTS	1,241,962

TY 2013 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 2013 Taxes Schedule

Name: THE RICHARD W RUPP FOUNDATION

EIN: 16-1551594

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	2	2		