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

Department of the Treasury  
Internal Revenue Service

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▶ Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

Open to Public Inspection

For calendar year 2013 or tax year beginning , 2013, and ending , 20

Name of foundation  
**CUMMING 2000 CHARITABLE TRUST**

Number and street (or P O box number if mail is not delivered to street address) Room/suite  
**45 LOOKOUT VIEW ROAD**

City or town, state or province, country, and ZIP or foreign postal code  
**FAIRPORT NY 14450**

**A** Employer identification number  
**16-651-3818**

**B** Telephone number (see instructions)  
**585-223-3506**

**C** If exemption application is pending, check here

**D** 1. Foreign organizations, check here   
2. Foreign organizations meeting the 85% test, check here and attach computation

**E** If private foundation status was terminated under section 507(b)(1)(A), check here

**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

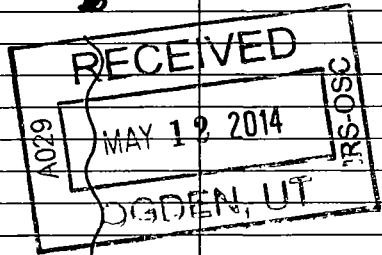
**G** Check all that apply.  Initial return  Initial return of a former public charity  
 Final return  Amended return  
 Address change  Name change

**H** Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

**I** Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ **\$ 122,372**

**J** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_  
(Part I, column (d) must be on cash basis.)

<b>Part I Analysis of Revenue and Expenses</b> (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)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)	20369			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B	~			
	3 Interest on savings and temporary cash investments	~			
	4 Dividends and interest from securities	2050	2050		
	5a Gross rents	~			
	b Net rental income or (loss)	~			
	6a Net gain or (loss) from sale of assets not on line 10	~			
	b Gross sales price for all assets on line 6a	~			
	7 Capital gain net income (from Part IV, line 2)	~			
	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)	~				
12 <b>Total.</b> Add lines 1 through 11	22419	2050			
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc.	0			0
	14 Other employee salaries and wages	~			
	15 Pension plans, employee benefits	~			
	16a Legal fees (attach schedule)	~			
	b Accounting fees (attach schedule)	~			
	c Other professional fees (attach schedule)	~			
	17 Interest	~			
	18 Taxes (attach schedule) (see instructions)	~			
	19 Depreciation (attach schedule) and depletion	~			
	20 Occupancy	~			
	21 Travel, conferences, and meetings	~			
	22 Printing and publications	~			
	23 Other expenses (attach schedule)	0			
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23	0			0
	25 Contributions, gifts, grants paid	6700			6700
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	6700	0		6700	
27 Subtract line 26 from line 12:					
a <b>Excess of revenue over expenses and disbursements</b>	15719				
b <b>Net investment income</b> (if negative, enter -0-)		2050			
c <b>Adjusted net income</b> (if negative, enter -0-)					



SCANNED MAY 20 2014

<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>Assets</b>	<b>1</b>	Cash—non-interest-bearing	8864	7614	7614
	<b>2</b>	Savings and temporary cash investments	0	0	0
	<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 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>10a</b>	Investments—U S and state government obligations (attach schedule)	~	~	~
	<b>b</b>	Investments—corporate stock (attach schedule)	85959	114758	114758
	<b>c</b>	Investments—corporate bonds (attach schedule)	0	0	0
	<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)	~	~	~
	<b>14</b>	Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶	~	~	~
<b>15</b>	Other assets (describe ▶ )	0	0	0	
<b>16</b>	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	94823 <del>84426</del>	112372	112372	
<b>Liabilities</b>	<b>17</b>	Accounts payable and accrued expenses	0	0	
	<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	0		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/></b> <b>and complete lines 24 through 26 and lines 30 and 31.</b>				
	<b>24</b>	Unrestricted			
	<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	94823	112372	
	<b>28</b>	Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
<b>29</b>	Retained earnings, accumulated income, endowment, or other funds	0	0		
<b>30</b>	<b>Total net assets or fund balances</b> (see instructions)	94823	112372		
<b>31</b>	<b>Total liabilities and net assets/fund balances</b> (see instructions)				

<b>Part III Analysis of Changes in Net Assets or Fund Balances</b>		
<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)	1 94823
<b>2</b>	Enter amount from Part I, line 27a	2 15719
<b>3</b>	Other increases not included in line 2 (itemize) ▶	3 14364
<b>4</b>	Add lines 1, 2, and 3	4 124906
<b>5</b>	Decreases not included in line 2 (itemize) ▶	5 2534
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 122372

**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	EWZ 100 SH.	P	01/06/10	06/13/13
b	FXT 100 SH.	P	02/16/10	"
c	EEM 100 SH.	P	01/23/06	"
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	4772	0	7729	(2957)
b	3452	0	3955	(503)
c	3937	0	3152	785
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) FMV as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	
a			
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	(2675)
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	0

**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	6682	94967	.070
2011	6590	91185	.072
2010	4600	84979	.059
2009	5200	65777	.079
2008	4250	101999	.042

2	Total of line 1, column (d)	2	.322
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	.064
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5 . . . . .	4	95028
5	Multiply line 4 by line 3 . . . . .	5	6082
6	Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	6	21
7	Add lines 5 and 6 . . . . .	7	6103
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	6700

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

<b>1a</b>	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>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/>			
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
<b>1</b>			21	
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		0	
<b>3</b>	Add lines 1 and 2		21	
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		0	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		21	
<b>6</b>	Credits/Payments:			
<b>a</b>	2013 estimated tax payments and 2012 overpayment credited to 2013	<b>6a</b>		
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>		
<b>7</b>	Total credits and payments. Add lines 6a through 6d		0	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		0	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>		21	
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>			
<b>11</b>	Enter the amount of line 10 to be <b>Credited to 2014 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>			

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b>		X
<b>b</b>		X
<b>1c</b>		X
<b>2</b>		X
<b>3</b>		X
<b>4a</b>		X
<b>4b</b>		
<b>5</b>		X
<b>6</b>	X	
<b>7</b>	X	
<b>8a</b>		
<b>8b</b>	X	
<b>9</b>		X
<b>10</b>		X

**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 ▶ <u>- NONE -</u>	13	X	
14	The books are in care of ▶ <u>DONALD CUMMING, TRUSTEE</u> Telephone no. ▶ <u>585-223-3506</u> Located at ▶ <u>45 LOOKOUT VIEW ROAD FAIRPORT NY</u> ZIP+4 ▶ <u>14450</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here ▶ <input type="checkbox"/> 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? 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)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	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	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 ▶ 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 all years listed, answer "No" and attach statement—see instructions.)	2b	X
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? <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.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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

**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?  Yes  No

(3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)  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)? **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?  Yes  No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

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

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? **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
DONALD CUMMING 45 LOOKOUT VIEW ROAD FAIRPORT	TRUSTEE / 1	0	0	0
JUDITH CUMMING - SAME -	TRUSTEE / 0	0	0	0

**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
<del>_____</del>				
<del>_____</del>				
<del>_____</del>				
<del>_____</del>				
<del>_____</del>				

**Total number of other employees paid over \$50,000**  **0**



**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	87558
<b>b</b>	Average of monthly cash balances	<b>1b</b>	8917
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	96475
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	96475
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	<b>4</b>	1447
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	95028
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	4751

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	4751
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	21
<b>b</b>	Income tax for 2013. (This does not include the tax from Part VI)	<b>2b</b>	0
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	21
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1	<b>3</b>	4730
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0
<b>5</b>	Add lines 3 and 4	<b>5</b>	4730
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	4730

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc — total from Part I, column (d), line 26	<b>1a</b>	6700
<b>b</b>	Program-related investments—total from Part IX-B	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	0
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	0
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	0
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	6700
<b>5</b>	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)	<b>5</b>	21
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	6679

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7				4730
<b>2</b> Undistributed income, if any, as of the end of 2013				
<b>a</b> Enter amount for 2012 only			0	
<b>b</b> Total for prior years. 20____, 20____, 20____		0		
<b>3</b> Excess distributions carryover, if any, to 2013				
<b>a</b> From 2008				
<b>b</b> From 2009				
<b>c</b> From 2010				
<b>d</b> From 2011				
<b>e</b> From 2012				8814
<b>f</b> <b>Total</b> of lines 3a through e	8814			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ _____				
<b>a</b> Applied to 2012, but not more than line 2a			0	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions)		0		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions)	0			
<b>d</b> Applied to 2013 distributable amount				0
<b>e</b> Remaining amount distributed out of corpus	6700			
<b>5</b> Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	4730			4730
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	10784			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0		
<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		0		
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions		0		
<b>e</b> Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
<b>f</b> Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0
<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 instructions)	0			
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0			
<b>9</b> <b>Excess distributions carryover to 2014.</b> Subtract lines 7 and 8 from line 6a	10784			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2009				
<b>b</b> Excess from 2010				
<b>c</b> Excess from 2011				
<b>d</b> Excess from 2012				
<b>e</b> Excess from 2013	10784			

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

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 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)

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

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

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

JUDITH CUMMING, TRUSTEE

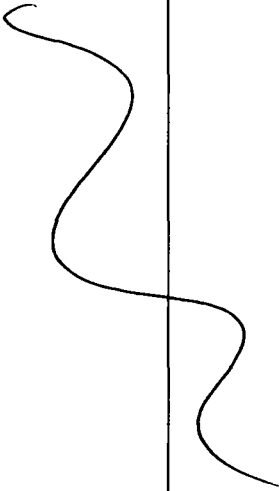
- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

- 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 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:

**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
<p>a Paid during the year</p> <p>BISON Scholarship Fund P.O. Box 1134 Buffalo, NY 14205</p>	-	501 c 3	Private school scholarships for dis-advantaged children.	\$3,700
<p>Help Us Give Smiles Foundation (HUGS) 473 East Avenue Rochester, NY 14607</p>	-	501 c 3	Support medical mission to correct children's facial deformities	\$1,000
<p>3<sup>RD</sup> Presbyterian Church of Rochester 4 Meigs Street Rochester, NY 14607</p>	-	501 c 3	Support charitable outreach within the church mission. (We are non-members)	\$2,000
<b>Total</b>				<b>3a</b> 6700
<p>b Approved for future payment</p> 				
<b>Total</b>				<b>3b</b> 0





CUMMING 2000 CHARITABLE TRUST - EIN 16-6513818 - FISCAL YEAR 2013  
 (SHEET CTTAXES) (NYS EPTL # 06-90-73)

SUPPORTING DATA TO FORM 990 PF

Part I  
Cash

Line 1 - Donations

Donor	Shares	Amount	Date	Donor share basis
--- NONE ---				
Judith V Cumming	100 VO	\$10,936 00	12/20/13	\$76 74
	100 VTI	\$9,433 00	12/20/13	\$41 33
<b>Total Donations</b>		<b>\$20,369.00</b>		

Line 4 - Dividend Income

Dividend income shown is the sum of lines 1a and 2a of the 1099-DIV.

Part II

Line 10b - Investments - Corporate stock

Security	Value @ Y/E	Security	Value @ Y/E	Value @ Y/E
25 AAPL	\$14,025 50	200 CSCO	\$4,486 00	\$22,004 00
200 GE	\$5,606 00	100 QQQ	\$8,796 00	\$38,368 00
200 INTC	\$5,191 00	107 SPG		\$16,281 12
<b>Total Investments - Corporate Stock</b>				<b>\$114,757 62</b>

**CUMMING 2000 CHARITABLE TRUST - EIN 16-6513818 - FISCAL YEAR 2013**  
**(NYS EPTL # 06-90-73)**

**Part III**

**Lines 3&5 - Increases/Decreases in net assets**

Asset	Beginning value @ Start of year, or	Donation/purchase	Value @ Y/E or sale	Net change
AAPL (25)	\$13,304 00		\$14,026 00	\$722 00
CSCO (200)	\$3,930.00		\$4,486 00	\$556 00
GE (200)	\$4,198 00		\$5,606 00	\$1,408 00
INTC (200)	\$4,124 00		\$5,191 00	\$1,067 00
QQQ (100)	\$6,513 00		\$8,796.00	\$2,283 00
VO (100)	\$8,244 00		\$11,002.00	\$2,758 00
VO (100)		\$10,936 00	\$11,002 00	\$66 00
VTI (200)	\$14,656 00		\$19,184 00	\$4,528 00
VTI (100)		\$8,775 00	\$9,592 00	\$817 00
VTI (100)		\$9,433 00	\$9,592 00	\$159 00
<b>Line 3 - Total increases in assets</b>				<b>\$14,364.00</b>

**Decreases**

@ market value

EWZ (100)	\$5,594 00		\$4,779 00	(\$815 00)
EEM (100)	\$4,435 00		\$3,937 00	(\$498 00)
FXI (100)	\$4,045 00		\$3,459 00	(\$586 00)
SPG (107)	\$16,916 00		\$16,281 00	(\$635 00)
<b>Line 5 - Total decreases in assets</b>				<b>(\$2,534.00)</b>

**Part VII-A**

**Line 10 - Substantial Contributors**

Judith V Cumming, Trustee

**END OF SUPPORTING DATA**

**CUMMING 2000 CHARITABLE TRUST**

FISCAL YEAR 2013

EIN: 16-6513818

NYS EPTL # 06-90-73

**FORM 990PF - AVERAGE ANNUAL INVESTED ASSETS CALCULATION**

@ Month- End	Cash on hand	Securities, showing number of shares and price at month-end															
		AAPL price	CSCO price	GE price	INTC price	EWZ price	FXI price	EEM price	QQQ price	AAOL price	MSFT price	GOOG price	AMZN price				
Dec	\$8,863 79	25	\$532 17	200	\$19 65	200	\$20 99	200	\$20 62	100	\$55 94	100	\$40 45	100	\$44 35	100	\$65 13
Jan	\$7,916 21	25	\$455 49	200	\$20 57	200	\$22 28	200	\$21 04	100	\$56 77	100	\$41 47	100	\$44 22	100	\$66 87
Feb	\$8,105 57	25	\$441 40	200	\$20 86	200	\$23 22	200	\$20 88	100	\$55 13	100	\$38 95	100	\$43 21	100	\$67 10
Mar	\$6,225 33	25	\$442 66	200	\$20 90	200	\$23 12	200	\$21 84	100	\$54 48	100	\$36 93	100	\$42 77	100	\$68 97
Apr	\$6,313 31	25	\$442 78	200	\$20 92	200	\$22 29	200	\$23 95	100	\$55 15	100	\$37 74	100	\$43 29	100	\$70 72
May	\$6,512 66	25	\$449 74	200	\$24 12	200	\$23 32	200	\$24 28	100	\$50 89	100	\$36 01	100	\$41 20	100	\$73 25
June	\$18,795 73	25	\$396 53	200	\$24 34	200	\$23 19	200	\$24 23							100	\$71 27
July	\$10,115 30	25	\$452 53	200	\$25 59	200	\$24 37	200	\$23 35							100	\$75 77
Aug	\$10,314 69	25	\$487 22	200	\$23 31	200	\$23 14	200	\$21 98							100	\$75 47
Sep	\$10,488 48	25	\$476 75	200	\$23 43	200	\$23 89	200	\$22 92							100	\$78 88
Oct	\$6,884 31	25	\$522 70	200	\$22 56	200	\$26 14	200	\$24 47							100	\$82 79
Nov	\$7,089 01	25	\$556 07	200	\$21 25	200	\$26 66	200	\$23 84							100	\$85 73
Dec	\$7,613 71	25	\$561 02	200	\$22 43	200	\$28 03	200	\$25 96							100	\$87 96

- 1 All values are taken from Fidelity month-end brokerage statements
2. Each security's average monthly value is the average number of shares over the month times the average price
- 3 Average shares and average price are calculated as (current month-end value + previous month-end value)/2.
- 4 The monthly average values for each security are totalled to the right on page 2
- 5 The average annual securities value (below, page 2) is the grand average of the 12 monthly averages
- 6 Average annual cash (below, page 2) is the grand average of 12 monthly averages of actual cash on hand (above, to the left)
- 7 Average assets is the sum of 5 and 6

**AVERAGE ANNUAL SECURITIES VALUE** (shown on following page)

**AVERAGE ANNUAL CASH VALUE** "

**AVERAGE ANNUAL INVESTED ASSETS** "

**CUMMING 2000 CHARITABLE TRUST**  
**FISCAL YEAR 2013**

**EIN: 16-6513818**

**NYS EPTL # 06-90-73**

**FORM 990PF - AVERAGE ANNUAL INVESTED ASSETS CALCULATION**

Month- End	@	securities, shares, and prices	IGN	price	VO	price	VTI	price	SPG	price	Total monthly average securities value
Dec		100	\$82.44	200	\$73.28	107	\$158.09				
Jan		100	\$87.86	200	\$77.25	107	\$160.18				\$86,215.88
Feb		100	\$88.93	200	\$78.24	107	\$158.86				\$86,238.27
Mar		100	\$92.89	200	\$80.96	107	\$158.56				\$86,500.97
Apr		100	\$94.50	200	\$82.26	107	\$178.07				\$88,572.71
May		100	\$96.25	200	\$84.27	107	\$166.44				\$90,077.97
June		100	\$95.14	200	\$82.67	107	\$157.92				\$78,970.45
July		100	\$100.58	300	\$87.42	107	\$160.06				\$80,530.93
Aug		100	\$97.96	300	\$84.77	107	\$145.63				\$85,592.74
Sep		100	\$102.48	300	\$76.65	107	\$148.23				\$85,240.89
Oct		100	\$105.91	300	\$91.39	107	\$154.55				\$88,391.43
Nov		100	\$108.09	300	\$93.86	107	\$149.85				\$91,174.80
Dec		200	\$110.02	400	\$95.92	107	\$152.16				\$103,191.91

**AVERAGE ANNUAL SECURITIES VALUE**  
**AVERAGE ANNUAL CASH VALUE**

**\$87,558.24**  
**\$8,916.61**

**AVERAGE ANNUAL INVESTED ASSETS**

**\$96,474.86**