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

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 Risen Son Foundation Inc		A Employer identification number 20-4446969	
Number and street (or P O box number if mail is not delivered to street address) 4476 Main Street Suite 106		Room/suite	B Telephone number (see instructions) (716) 839-1292
City or town, state or province, country, and ZIP or foreign postal code Amherst, NY 14226			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) <input checked="" type="checkbox"/> \$ 6,147,188		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.)	
			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 <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(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)	165,000			
	2 Check <input checked="" 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.	94,288	94,288		
	5a Gross rents	24,500	24,500		
	b Net rental income or (loss) _____ 2,908				
	6a Net gain or (loss) from sale of assets not on line 10	43,219			
	b Gross sales price for all assets on line 6a _____ 2,836,303				
	7 Capital gain net income (from Part IV, line 2)		43,219		
	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)	56	56		
	12 Total. Add lines 1 through 11	327,063	162,063		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages	37,233	0		37,233
	15 Pension plans, employee benefits	5,759	0		5,759
	16a Legal fees (attach schedule)	2,589	1,294		1,295
	b Accounting fees (attach schedule)	9,061	4,530		4,531
	c Other professional fees (attach schedule)	53,628	53,628		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	4,785	0		0
	19 Depreciation (attach schedule) and depletion	13,792	7,658		
	20 Occupancy	21,571	16,196		5,375
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	27,389	5,831		19,158
	24 Total operating and administrative expenses. Add lines 13 through 23	175,807	89,137		73,351
	25 Contributions, gifts, grants paid	387,350			387,350
	26 Total expenses and disbursements. Add lines 24 and 25	563,157	89,137		460,701
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-236,094			
	b Net investment income (if negative, enter -0-)		72,926		
	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			
	2	Savings and temporary cash investments	1,341,295	405,099	405,099
	3	Accounts receivable ▶ <u>285,867</u>			
		Less allowance for doubtful accounts ▶ _____	1,455	285,867	285,867
	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)	2,150,666	2,209,510	2,975,085
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____			
Liabilities		Less accumulated depreciation (attach schedule) ▶ _____	278,663		
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,735,401	2,221,778	2,478,894
	14	Land, buildings, and equipment basis ▶ <u>6,842</u>			
		Less accumulated depreciation (attach schedule) ▶ <u>4,599</u>	253,841	2,243	2,243
	15	Other assets (describe ▶ _____)	0	1,018,143	0
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	5,761,321	6,142,640	6,147,188
	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 ▶ _____)	3,196	1,109	
	23	Total liabilities (add lines 17 through 22)	3,196	1,109	
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	5,758,125	6,141,531	
	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)	5,758,125	6,141,531	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	5,761,321	6,142,640	

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	5,758,125
2	Enter amount from Part I, line 27a	2	-236,094
3	Other increases not included in line 2 (itemize) ▶ _____	3	619,500
4	Add lines 1, 2, and 3	4	6,141,531
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	6,141,531

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	43,219
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	

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	354,573	4,334,678	0 081799
2011	543,887	4,364,338	0 124621
2010	341,918	2,652,752	0 128892
2009	129,290	2,199,825	0 058773
2008	110,368	3,146,518	0 035076


2	Total of line 1, column (d).	2	0 429161
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 085832
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	5,224,851
5	Multiply line 4 by line 3.	5	448,459
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	729
7	Add lines 5 and 6.	7	449,188
8	Enter qualifying distributions from Part XII, line 4.	8	460,701

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See
the Part VI instructions

Part VIExcise 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		
	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	729
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	729
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	729
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
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	0
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.	8	11
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	740
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-AStatements 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	Yes	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)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
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 <input type="checkbox"/> \$ _____ 0. (2) On foundation managers <input 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 type="checkbox"/> \$ _____ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	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? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions): <input checked="" type="checkbox"/> DE, MS			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	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)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> 	10	Yes	

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 ▶Paula Laughlin Telephone no ▶(716) 839-1292 Located at ▶4476 Main Street Suite 106 Amherst NY ZIP +4 ▶14226			
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?	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? <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 page 20 of the instructions)?. . . 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		No
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 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?. <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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	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.	<input checked="" type="checkbox"/>		
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
David A Rich Sr	President	0	0	0
3535 Hawthorne Drive Jackson, MS 39216	2 00			
Grace E Rich	Vice-President/Secretary	0	0	0
3535 Hawthorne Drive Jackson, MS 39216	2 00			
David A Rich Jr	Treasurer	0	0	0
4476 Main Street Suite 104 Amherst, NY 14226	1 00			
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.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (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.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
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	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	0

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	4,898,883
b	Average of monthly cash balances.	1b	405,534
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	5,304,417
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	5,304,417
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	79,566
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	5,224,851
6	Minimum investment return. Enter 5% of line 5.	6	261,243

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	261,243
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	729
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	729
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	260,514
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	260,514
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	260,514

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	460,701
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	460,701
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	729
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	459,972
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			
2		Undistributed income, if any, as of the end of 2013			
a		Enter amount for 2012 only.			
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 ▶ \$ 460,701			
a		Applied to 2012, but not more than line 2a			
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.			
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.			
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 XIVPrivate 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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 XVSupplementary 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:

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))

David A Rich Sr

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

Paula Laughlin
4476 Main St Suite 106
Amherst, NY 14226
(716) 839-1292

b

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

No formal application process

c

Any submission deadlines

No formal application process

d

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

None

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	387,350
b Approved for future payment				
Total			3b	0

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)
Sale of Rental Building Land	P	2010-01-01	2013-12-27
Sale of Rental Building	P	2010-01-01	2013-12-27
Sale of Rental Building Furniture & Fixtures	P	2010-07-19	2013-12-27
Sale of Rental Building Landscaping	P	2010-03-05	2013-12-27
Sale of Office Building Land	P	2010-01-01	2013-12-27
Sale of Office Building	P	2010-01-01	2013-12-27
Sale of Office Building Landscaping	P	2010-03-05	2013-12-27
Sale of Office Building Furniture & Fixtures	P	2010-11-30	2013-12-27
Publicly Traded Securities	P		2013-12-31
Powershares DB Commodity Index Trading Fd STCL	P		
Powershares DB Commodity Index Trading Fd LTCL	P		
Powershares DB Commodity Index Trading Fd Sec 1256 Loss	P		
Capital Gains Dividends	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)
30,770		48,410	-17,640
155,055	23,029	243,922	-65,838
3,980	3,766	6,255	1,491
10,195	4,154	16,036	-1,687
8,165		23,880	-15,715
81,090	17,413	237,113	-138,610
2,695	2,076	7,877	-3,106
8,050	21,767	23,541	6,276
2,534,157		2,252,459	281,698
		46	-46
		962	-962
		4,788	-4,788
2,146			2,146


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	
			-17,640
			-65,838
			1,491
			-1,687
			-15,715
			-138,610
			-3,106
			6,276
			281,698
			-46
			-962
			-4,788
			2,146

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>				
ASCPA PO Box 97288 Washington, DC 200907288	None	509(a)(1)	General Operations	750
Baptist Health Foundation 1225 North State Street Jackson, MS 39202		509(a)(1)	General Operations	52,500
Belhaven University 1500 Peachtree St Jackson, MS 39202	None	509(a)(1)	New Track	75,000
Buffalo City Mission PO Box 1748 Buffalo, NY 142401748	None	509(a)(1)	General Operations	5,000
Buffalo Dream Center PO Box 934 Buffalo, NY 14201	None	509(a)(1)	General Operations	4,000
Chamberlain-Hunt Academy 124 McComb Port Gibson, MS 39150		509(a)(1)	General Operations	2,500
Community Foundation of Greater Jackson 525 North State St Suite 5B Jackson, MS 39201	None	509(a)(1)	General Operations	6,000
Gateway Rescue Mission Inc 328 South Gallatin St Jackson, MS 39207	None	509(a)(2)	General Operations	3,000
Global Outreach International PO Box 1 Tupelo, MS 38802	None	509(a)(1)	Croatia Mission Fund	2,500
Guiding Eyes for the Blind 611 Granite Springs Yorktown Heights, NY 10598	None	509(a)(1)	General Operations	150
I-61 Ministries PO Box 303 East Aurora, NY 14052		509(a)(1)	General Operations	2,000
Jackson Zoological Park 2918 West Capitol Street Jackson, MS 39209		509(a)(1)	Rhino Exhibit	15,000
MadCAAP 3141 S Liberty Street Canton, MS 39046	None	509(a)(1)	Healthcare Fund for Director/General Operations	55,500
Mission Mississippi 120 North Congress St Ste 520 Jackson, MS 39201	None	509(a)(2)	General Operations	5,000
Mississippi Children's Home Services 1465 Lakeland Drive Jackson, MS 39215		509(a)(3)	General Operations	5,000
Total  3a				387,350

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>				
Mississippi Symphony Orchestra 201 E Pascagoula St Jackson, MS 39201	None	509(a)(2)	General Operations	250
Palmer Home for Children PO Box 746 Columbus, MS 39703	None	509(a)(2)	General Operations	2,000
Repairers of the Breach 15 Countrywood Lane Corinth, MS 38834		509(a)(2)	New Auto/General Operations	48,700
Snyder Fire Company 4531 Main Street Buffalo, MS 14226	None	509(c)(4)	General Operations	250
Stewpot Community Services 1700 West Capitol St Jackson, MS 39209	None	509(a)(1)	General Operations	5,000
Susan G Komen for the Cure 5005 LBJ Freeway Dallas, TX 75244	None	509(a)(1)	General Operations	1,000
The Salvation Army PO Box 689 Buffalo, NY 14240	None	509(a)(1)	General Operations	250
Virtue Online 1236 Waterford Road West Chester, PA 19380	None	509(a)(1)	General Operations	8,500
Voice of Calvary 531 West Capitol Street Jackson, MS 39208	None	509(a)(2)	General Operations	26,000
Women's & Children's Hospital of Buffalo 1260 Delaware Ave Buffalo, NY 14209	None	509(a)(2)	Libby's Chapel Move	50,000
Young Life Jackson PO Box 79066 Jackson, MS 39236		509(a)(1)	New Video/General Operations	11,500
Total  3a				387,350

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Name of the organization Risen Son Foundation Inc	Employer identification number 20-4446969
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	<input type="checkbox"/> 501(c)() (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input checked="" type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Risen Son Foundation Inc	Employer identification number 20-4446969
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Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed
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(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	David A Rich 3535 Hawthorne Jackson, MS 39216	\$ 165,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization Risen Son Foundation Inc	Employer identification number 20-4446969
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Part II	Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization Risen Son Foundation Inc	Employer identification number 20-4446969
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Part III	Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry
	For organizations completing Part III, enter the total of <i>exclusively</i> religious, charitable, etc , contributions of \$1,000 or less for the year (Enter this information once See instructions) ▶
	Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	

TY 2013 Accounting Fees Schedule**Name:** Risen Son Foundation Inc**EIN:** 20-4446969

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
The Jackson Group	796	398		398
The Jackson Firm	8,265	4,132		4,133

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Depreciation Schedule

Name: Risen Son Foundation Inc
EIN: 20-4446969

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Land (2/3)	2010-01-01	46,600		L		0	0		
Building (2/3)	2010-01-01	188,400	14,291	SL	39 0000000000000	4,629	4,629		
Bldg Improv-Electrical System (2/3)	2010-03-16	6,140	439	SL	39 0000000000000	151	151		
Security System (2/3)	2010-07-19	3,285	1,849	200DB	7 0000000000000	205	469		
Furn & Fixt - Blinds (2/3)	2010-04-06	1,590	894	200DB	7 0000000000000	99	227		
Bldg Improv-Decking (2/3)	2010-03-05	12,470	893	SL	39 0000000000000	306	306		
Landscaping (2/3)	2010-01-01	798	184	150DB	15 0000000000000	31	53		
Landscaping (2/3)	2010-03-05	14,638	3,375	150DB	15 0000000000000	564	976		
Security System (2/3)	2010-12-28	1,150	647	200DB	7 0000000000000	72	164		
Bldg Improv-Carpentry (2/3)	2010-05-14	22,600	1,520	SL	39 0000000000000	555	555		
Bldg Improv-Electrical System (2/3)	2012-02-28	2,265	51	SL	39 0000000000000	56	56		
Bldg Improvements (2/3)	2012-02-28	2,937	66	SL	39 0000000000000	72	72		
Land (1/3)	2010-01-01	23,400		L		0	0		
Building (1/3)	2010-01-01	94,205	7,147	SL	39 0000000000000	2,315	0		
Bldg Improv-Electrical System (1/3)	2010-03-16	3,070	220	SL	39 0000000000000	75	0		
Bldg Improv-Decking (1/3)	2010-03-05	6,235	447	SL	39 0000000000000	153	0		
Bldg Improv-Carpentry (1/3)	2010-05-14	11,300	761	SL	39 0000000000000	278	0		
Security System (1/3)	2010-07-19	1,640	923	200DB	7 0000000000000	102	0		
Computer Network	2010-10-21	2,201	1,567	200DB	5 0000000000000	254	0		
Computer Network Setup	2010-12-14	626	445	200DB	5 0000000000000	72	0		

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Telephone System	2010-10-19	2,859	1,109	200DB	7 0000000000000	357	0		
Office Equip - Shredder & Garbage Bins	2010-02-08	1,157	650	200DB	7 0000000000000	145	0		
Furn & Fixt - Blinds (1/3)	2010-04-06	796	448	200DB	7 0000000000000	50	0		
Landscaping (1/3)	2010-01-01	399	92	150DB	15 0000000000000	15	0		
Landscaping (1/3)	2010-03-05	7,320	1,687	150DB	15 0000000000000	282	0		
Securty System (1/3)	2010-12-28	576	324	200DB	7 0000000000000	36	0		
Building Improvements	2011-12-31	99,006	2,645	SL	39 0000000000000	2,433	0		
Furniture & Fixtures	2011-04-30	1,204		200DB	7 0000000000000	0	0		
Furniture & Fixtures	2011-11-30	9,457		200DB	7 0000000000000	0	0		
Securty System Upgrade	2011-09-30	8,926		200DB	7 0000000000000	0	0		
Bldg Improv-Carpentry	2011-12-31	5,110	136	SL	39 0000000000000	126	0		
Bldg Improv-Electrical System	2011-12-31	10,822	289	SL	39 0000000000000	266	0		
Bldg Improv-Electrical System (1/3)	2012-02-28	1,132	25	SL	39 0000000000000	28	0		
Building Improvements (1/3)	2012-02-28	1,469	33	SL	39 0000000000000	36	0		
Furn & Fixt - Drapes	2012-06-30	469	33	200DB	7 0000000000000	29	0		

**TY 2013 Investments Corporate
Stock Schedule**

Name: Risen Son Foundation Inc
EIN: 20-4446969

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Accenture PLC-243 Sh	0	0
Ace Limited New-190 Sh	0	0
ADT Corp-576 Sh	22,593	23,311
Alexion Pharma Inc-85 Sh	4,925	11,295
Alliance Data Systems-108 Sh	14,897	28,396
Amazon Com Inc-60 Sh	14,912	23,927
Ametek-459 Sh	14,573	24,176
Anadarko Petroleum Corp-201 Sh	0	0
Anheuser-Busch InBev ADR-302 Sh	17,486	32,151
Apple Inc - 17 Sh	6,453	9,537
Apple Inc-96 Sh	44,009	53,858
Assa Abloy AB ADR-784 Sh	10,145	20,737
Assc Brit Foods ADR New-339 Sh	8,463	13,784
Atlantia SPA ADR-1,737 Sh	16,172	19,472
AutoZone Inc-39 Sh	15,377	18,640
B & G Foods Inc-507 Sh	14,868	17,192
Bayer A G ADR-233 Sh	17,600	33,086
Bayerische Motor ADR-639 Sh	19,656	25,196
BG Group PLC ADR - 642 Sh	13,749	13,925
BHP Billiton Ltd ADR - 268 Sh	21,091	18,278
Biogen Idec Inc-109 Sh	13,211	30,473
BNP Paribas ADR - 744 Sh	23,420	29,165
British Amer Tobacco PLC ADR-198 Sh	14,532	21,269
British Sky PLC ADR-158 Sh	0	0
Buffalo Wild Wings Inc-102 Sh	0	0
Canon Inc Spon ADR - 302 Sh	0	0
Catamaran Corp-336 Sh	0	0
Celgene Corp-181 Sh	11,434	30,583
Chipotle Mexican Grill-25 Sh	0	0
Citigroup Inc New-436 Sh	0	0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Community Health Systems-668 Sh	0	0
Concho Resources Inc-88 Sh	0	0
ConocoPhillips-346 Sh	0	0
Continental Resources-241 Sh	21,459	27,117
Corelogic Inc-458 Sh	11,193	16,273
CostCo Whsl Corp New-144 Sh	0	0
D R Horton Co-600 Sh	0	0
Daihatsu Mtr Co ADR-290 Sh	0	0
Daito Tr Constr Co ADR-590 Sh	0	0
Delphi Automotive PLC-303 Sh	10,007	18,219
E M C Corp Mass-666 Sh	0	0
Eastman Chemical Co-263 Sh	15,371	21,224
Eni S P A Spon ADR-252 Sh	12,114	12,219
Experian Ltd ADR-359 Sh	5,793	6,616
ExxonMobil Corp-346 Sh	0	0
Fanuc Ltd ADR - 377 Sh	0	0
General Electric Co-1,137 Sh	0	0
Getinge AB ADR-408 Sh	0	0
Gilead Sciences Inc-756 Sh	20,137	56,776
Google Inc Cl A-49 Sh	32,594	54,915
Halliburton Co Hldg Co-546 Sh	0	0
Harmon Intl Inds Inc-173 Sh	0	0
Hartford Fin Serv Group-720 Sh	16,916	26,086
Home Depot Inc-353 Sh	0	0
IBM-55 Sh	0	0
Illumina Inc-313 Sh	0	0
Informa PLC ADR-1,025 Sh	14,126	19,455
ING Groep NV ADR - 1,705 Sh	0	0
Inpex Corp ADR-1,042 Sh	16,338	13,400
J M Smucker Co New-175 Sh	14,882	18,134

Name of Stock	End of Year Book Value	End of Year Fair Market Value
JPMorgan Chase & Co-609 Sh	26,075	35,614
K D D I Corp ADR-827 Sh	11,596	12,769
Kninkljke Ahold New ADR-742 Sh	9,360	13,363
Komatsu Ltd ADR New-523 Sh	15,129	10,763
Level 3 Communications New-914 Sh	17,867	30,317
Lifetime Fitness - 321 Sh	13,796	15,087
Limited Brands Inc-446 SH	0	0
Liquidity Services Inc-272 Sh	0	0
Lixil Group Corp ADR-279 Sh	12,848	15,370
Lloyds Banking Gp ADR-4,058 Sh	12,780	21,589
LVMH Moet New ADR - 279 Sh	0	0
Lyondell Basell Inds-74 Sh	3,461	5,941
Merck KGAA ADR-279 Sh	0	0
MetLife Inc-740 Sh	25,686	39,901
Microsoft Corp - 599 Sh	17,765	22,409
Nationstar Mtg Hldgs Inc-416 Sh	0	0
Newcrest Mining ADR-607 Sh	0	0
Nielsen Holdings B V F-298 Sh	9,062	13,675
Novartis AG Spon ADR-471 Sh	27,019	37,859
Novo-Nordisk A-S ADR-307 Sh	49,882	56,721
Open Table Inc-183 Sh	0	0
Orica Ltd ADR-295 Sh	0	0
P G S ASA New ADR-623 Sh	8,461	7,305
Panera Bread Co Cl A-47 Sh	0	0
Perrigo Co - 125 Sh	0	0
Petrofac Ltd ADR-936 Sh	0	0
Polaris Industries Inc-218 Sh	14,392	31,750
Potash Corp Sask Inc-250 Sh	0	0
Prudential Corp PLC ADR-860 Sh	19,869	38,700
PulteGroup Inc-850 Sh	0	0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Rackspace Hosting Inc-469 Sh	0	0
Red Electrica Corp ADR-1,319 Sh	14,097	17,213
Republic Services Inc-282 Sh	0	0
Rexam PLC ADR New-506 Sh	16,767	22,370
Roche Hldg Ltd SAN ADR-502 Sh	28,709	35,240
Rogers Communic Inc CI B-281 Sh	10,134	12,715
Ross Stores Inc-438 Sh	0	0
Royal Dutch Shell A ADR-252 Sh	16,550	17,960
Ryanair Hldgs PLC ADR-329 Sh	9,054	15,440
S A P AG ADR - 366 Sh	19,925	31,893
Sampo OYJ ADR-895 Sh	11,881	22,071
Sands China Ltd ADR-308 Sh	13,421	25,318
Sandvik AB ADR-628 Sh	0	0
Sanofi Aventis ADR - 472 Sh	19,267	25,313
Seven & I Hldg Co ADR-278 Sh	18,217	22,246
Softbank Corp ADR-687 Sh	12,869	30,097
Softbank Corp ADR-617 Sh	0	0
Solarwinds Inc-374 Sh	0	0
Starbucks Corp - 630 Sh	32,178	49,386
Starbucks Corp - 360 Sh	0	0
Sumitomo Mitsui New ADR-3,124 Sh	21,456	32,771
Swatch Group AG ADR-354 Sh	8,029	11,753
Swedbank AB Spon ADR-466 Sh	8,218	13,192
Technip ADR-393 Sh	0	0
Telstra Ltd Spon ADR-353 Sh	0	0
Tesla Motors Inc-234 Sh	0	0
Texas Capital Bancshares-371 Sh	0	0
The Charles Schwab Corp-1,601 Sh	0	0
Thermo Fisher Scientific-628 Sh	38,201	69,928
Total SA ADR-538 Sh	28,696	32,963

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Tractor Supply Co-528 Sh	18,924	40,962
Tullow Oil PLC ADR-900 Sh	9,268	6,354
Tupperware Brands Corp-213 Sh	14,671	20,135
U S Bancorp Del New-593 Sh	0	0
Unilever PLC ADR New-531 Sh	16,909	21,877
Valeant Pharma Intl-170 Sh	9,027	19,958
Valeo Spon ADR-428 Sh	10,351	23,801
Verisign Inc-411 Sh	15,876	24,570
Wabtec-524 Sh	17,895	38,917
Wex Inc-224 Sh	13,078	22,183
Wolseley PLC ADR-2,572 Sh	8,926	14,712
Yahoo Japan Corp ADR-1,928 Sh	16,224	21,439
Yum Brands Inc-288 Sh	0	0
Activision Blizzard-841 h	13,039	14,995
American Airlines Group Inc-665 Sh	17,446	16,791
Antero Resources Corp-187 Sh	10,212	11,863
Aramark Holdings-1,128 Sh	22,867	29,576
ARM Holdings PLC ADR-178 Sh	8,478	9,742
Baidu Inc ADR-111 Sh	17,077	19,745
Bankers Petroleum New-1,826 Sh	5,053	7,444
Belden Inc-189 Sh	12,996	13,315
Boston Beer Co Inc Cl A-69 Sh	11,482	16,684
Bright Horizon Fam Solut-234 Sh	7,829	8,597
Carlsberg AS ADR-474 Sh	10,257	10,475
CDW Corp-617 Sh	11,794	14,413
Chicago Bridge & Iron-268 Sh	15,410	22,282
China Mobile Ltd ADR-383 Sh	20,697	20,027
Cognizant Tech Sol Cl A-188 Sh	17,624	18,984
Compagnie Finan RIC ADR-1,187 Sh	10,960	11,870
Covanta Holding Corp-619 Sh	14,909	10,987

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Daikin Industries ADR-126 Sh	11,060	15,742
Daiwa House Ind Ltd ADR-100 Sh	20,492	19,418
Dresser Rand Group Inc-437 Sh	27,325	26,058
E O G Resources Inc-52 Sh	8,201	8,728
Essent Group Ltd-521 Sh	11,166	12,535
Euro Aero Defense ADR-848 Sh	14,018	16,239
Exelon Corporation-774 Sh	27,217	21,200
Express Scripts Hldg Co-470 Sh	30,099	33,013
Facebook Inc Cl A-704 Sh	31,404	38,473
First Republic Bank-312 Sh	13,614	16,333
Flowers Foods Inc-534 Sh	11,578	11,465
Fly Leasing Ltd ADR-745 Sh	11,445	11,972
Franks International-529 Sh	13,850	14,283
Fresenius SE Co ADR-376 Sh	7,196	7,274
Grand Canyon Education-286 Sh	13,273	12,470
Hershey Company-128 Sh	11,516	12,445
Hollyfrontier Corp-485 Sh	20,980	24,100
HSBC Hldgs PLC ADR New-469 Sh	26,190	25,856
ITC Holdings Corp-121 Sh	11,984	11,594
Jazz Pharmaceutical PLC-96 Sh	8,087	12,150
Johnson & Johnson-176 Sh	15,646	16,120
Las Vegas Sands Corp-295 Sh	15,644	23,267
Lincoln Elec Hldgs Inc-278 Sh	15,298	19,833
LinkedIn Corp-135 Sh	23,605	29,272
Magna Intl Inc-248 Sh	16,188	20,351
Makita Corp Spon ADR-322 Sh	18,965	17,066
Marin Software Inc-293 Sh	2,882	3,000
MarketAxcess Holdings New-127 Sh	8,737	8,500
Mediolanium SPA ADR-867 Sh	13,525	15,129
MGM Resorts International-604 Sh	9,556	14,206

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Middleby Corp The-59 Sh	13,179	14,144
Mondelez Intl Inc Cl A-674 Sh	18,695	23,792
On Assignment Inc-651 Sh	15,648	22,733
Oracle Corporation-633 Sh	20,260	24,219
Pac Rubiales Energy New -235 Sh	5,017	4,056
Qualcomm Inc-114 Sh	7,434	8,465
Signet Jewelers Ltd-180 Sh	12,369	14,166
Sprint Corporation-895 Sh	5,214	9,621
Sumitomo Mitsui Tr ADR-1,779 Sh	9,177	9,411
United Rentals Inc-309 Sh	15,939	24,087
Walgreen Company-662 Sh	27,622	38,025
Western Digital Corp-261 Sh	16,226	21,898
Worthington Inds Inc-305 Sh	9,037	12,834
Zoetis Inc-947 Sh	30,460	30,957

TY 2013 Investments - Other Schedule

Name: Risen Son Foundation Inc
EIN: 20-4446969

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
EGShares ETF Emerging Mkts Consumer-932 Sh	FMV	0	0
IQ Hedge Multi Strat ETF-500 Sh	FMV	13,572	14,485
iShares ETF AAA-A Rated Corp Bd Fd-848 Sh	FMV	44,361	42,222
iShares FTSE EPRA NAREIT Global RE Ex US Index Fd-3,084 Sh	FMV	0	0
iShares Gold Trust-7,690 Sh	FMV	117,657	89,819
iShares MSCI Germany Index Fd-5,223 Sh	FMV	129,270	166,200
iShares MSCI HK Index Fd-2,596 Sh	FMV	0	0
iShares Russell Midcap-100 Sh	FMV	10,520	14,998
iShares S&P Global Indx Fd-Global 100 Indx Fd-500 Sh	FMV	32,662	38,620
iShares Tr Barclays TIPS-500 Sh	FMV	0	0
iShares Tr Barclays TIPS-Bond Fd-780 Sh	FMV	90,278	85,722
iShares Tr Barclays Treas Bond Fd-397 Sh	FMV	0	0
iShares Tr Russell 2000 Index Fd-1,404 Sh	FMV	125,769	161,965
Powershares DB Commodity Index-3,216 Sh	FMV	83,568	82,523
PowerShares Exch Trad Fd TR Emerging Mkts Sovereign Debt-1,540 Sh	FMV	0	0
Powershares QQQ Trust Ser 1-1,884 Sh	FMV	121,260	165,717
PowerShares S&P ETF 500 Low Volatility Portfolio-2,260 Sh	FMV	60,306	79,492
SPDR Barclays ETF 1-3 Yr US Corp Invest Grade Index-3,796 Sh	FMV	116,621	116,499
SPDR Gold Trust - 297 Sh	FMV	0	0
Vanguard Bond Index Fd Total Bd Mkt ETF-2,626 Sh	FMV	216,175	210,211
Vanguard Div Appreciation-2,535 Sh	FMV	132,691	190,733
Vanguard MSCI EAFE ETF-1,419 Sh	FMV	0	0
Vanguard MSCI Emerging Mkts ETF-555 Sh	FMV	0	0
Vanguard REIT-701 Sh	FMV	47,203	45,257
Vanguard Total Stk Mkt-1,066 Sh	FMV	72,022	102,251
WisdomTree Asia Local Debt Fd-1,258 Sh	FMV	65,753	60,145
EGShares ETF-Emerging Mkts Consumer-1,238 Sh	FMV	32,198	33,277
iShares MSCI United Kingdom ETF-3,689 Sh	FMV	69,250	77,026
iShares Tr Bond 7-10 Treas Bd ETF-622 Sh	FMV	62,410	61,727
Pimco ETF 0-5 Yr Hi Yld Corp Bond Index Exch-875 Sh	FMV	90,246	93,065

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
SPDR S&P 500 ETF Tr Exp 01/22/18-840 Sh	FMV	132,146	155,140
Vanguard FTSE Emerging Markets ETF-741 Sh	FMV	32,264	30,485
Vanguard FTSE ETF Developed Markets-2,368 Sh	FMV	88,148	98,698
Vanguard Intl Eqty ETF Global Ex-US Real Estate-831 Sh	FMV	47,071	45,273
WisdomTree Japan Hedged Equity Fund-2,983 Sh	FMV	118,646	151,656
WisdomTree Trust Brazilian Real Fund-3,797 Sh	FMV	69,711	65,688

TY 2013 Land, Etc. Schedule**Name:** Risen Son Foundation Inc**EIN:** 20-4446969

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Computer Network	2,201	1,821	380	
Computer Network Setup	626	517	109	
Telephone System	2,859	1,466	1,393	
Office Equip - Shredder & Garbage Bins	1,157	795	362	

TY 2013 Legal Fees Schedule

Name: Risen Son Foundation Inc

EIN: 20-4446969

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Wells Marble & Hurst, PLLC	2,589	1,294		1,295

TY 2013 Other Assets Schedule

Name: Risen Son Foundation Inc

EIN: 20-4446969

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Unrealized Appreciation on Assets		1,018,143	

TY 2013 Other Expenses Schedule**Name:** Risen Son Foundation Inc**EIN:** 20-4446969

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Equipment Leases	3,453	690		2,763
Licenses & Fees	124	25		99
Cable & Internet Expense	2,217	443		1,774
Insurance	4,858	972		3,886
Office Expense	625	125		500
Landscaping	6,207	1,241		2,566
ADR Fees	1,130	1,130		0
Payroll Services Expense	3,577	0		3,577
Investment Expense	699	699		0
Other Operating Expenses	1,970	0		1,970
Repairs & Maintenance	2,529	506		2,023

TY 2013 Other Income Schedule

Name: Risen Son Foundation Inc

EIN: 20-4446969

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Income - Passthroughs	56	56	56

TY 2013 Other Increases Schedule

Name: Risen Son Foundation Inc

EIN: 20-4446969

Description	Amount
Unrealized Gains on Portfolio	619,500

TY 2013 Other Liabilities Schedule**Name:** Risen Son Foundation Inc**EIN:** 20-4446969

Description	Beginning of Year - Book Value	End of Year - Book Value
Accrued Foreign Taxes	996	1,109
Security Deposits	2,200	0

TY 2013 Other Professional Fees Schedule

Name: Risen Son Foundation Inc

EIN: 20-4446969

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Family Wealth Management Services	53,628	53,628		0

TY 2013 Substantial Contributors Schedule

Name: Risen Son Foundation Inc

EIN: 20-4446969

Name	Address
David A Rich	3535 Hawthorne Drive Jackson, MS 39216

TY 2013 Taxes Schedule**Name:** Risen Son Foundation Inc**EIN:** 20-4446969

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Foreign Tax Withheld	4,629	0		0
Franchise Tax	156	0		0