Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ **Do not enter Social Security numbers on this form as it may be made public.**
▶ **Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning , and ending

Name of foundation: Dan & Jeanne Scott Family Foundation

A Employer identification number: 32-0094100

Number and street (or P O. box number if mail is not delivered to street address): 401 North 31st Street — Room/suite: 700

B Telephone number (see instructions): 406-255-5386

City or town: Billings — State: MT — ZIP code: 59101

Foreign country name — Foreign province/state/county — Foreign postal code

C If exemption application is pending, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ $ 884,823

J Accounting method: ☒ Cash ☐ Accrual ☐ 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 ▶ ☐

Part I Analysis of Revenue and Expenses *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)*

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)				
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	11,815	11,815		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	34,613			
	b	Gross sales price for all assets on line 6a 207,520				
	7	Capital gain net income (from Part IV, line 2)		34,613		
	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	**Total.** Add lines 1 through 11	46,428	46,428	0	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	2,750	1,375		1,375
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	390	360		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings	6,368			6,368
	22	Printing and publications				
	23	Other expenses (attach schedule)	2,983			2,983
	24	**Total operating and administrative expenses.** Add lines 13 through 23	12,491	1,735	0	10,726
	25	Contributions, gifts, grants paid	226,140			226,140
	26	**Total expenses and disbursements.** Add lines 24 and 25	238,631	1,735	0	236,866
	27	Subtract line 26 from line 12.				
	a	**Excess of revenue over expenses and disbursements**	-192,203			
	b	**Net investment income** (if negative, enter -0-)		44,693		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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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 (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1	Cash—non-interest-bearing	183,786	132,939	132,939
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ 97,843			
		Less: allowance for doubtful accounts ▶	97,843	97,843	97,843
	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)	574,935	433,576	654,041
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	856,564	664,358	884,823
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	856,564	664,358	
	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 instructions)	856,564	664,358	
	31	**Total liabilities and net assets/fund balances** (see instructions)	856,564	664,358	

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	856,564
2	Enter amount from Part I, line 27a	2	-192,203
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	664,361
5	Decreases not included in line 2 (itemize) ▶ Rounding	5	3
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	664,358

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	6,792 Sh, Dodge & Cox Income	P	3/24/2009	10/31/2013
b	364 Sh; IShares Barclays MBS Bond Fund	P	3/24/2009	10/31/2013
c	273 Sh; Oppenheimer Capital Appr A	P	10/28/2003	7/11/2013
d	1921 Sh; Oppenheimer Value A	P	1/13/2004	12/23/2013
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	92,644		82,045	10,599
b	38,351		38,618	-267
c	15,000		9,975	5,025
d	55,000		42,269	12,731
e				

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

	(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	(l) Gains (Col. (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				10,599
b				-267
c				5,025
d				12,731
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	34,613
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	107,138	795,558	0.134670
2011	65,215	768,038	0.084911
2010	52,800	667,976	0.079045
2009	76,906	645,426	0.119155
2008	539,898	881,466	0.612500

2	**Total** of line 1, column (d)	2	1 030281
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	0.206056
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	784,132
5	Multiply line 4 by line 3	5	161,575
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	447
7	Add lines 5 and 6	7	162,022
8	Enter qualifying distributions from Part XII, line 4	8	236,866

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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 ▶ ☒ and enter 1% of Part I, line 27b	1	447
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	447
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	447
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 ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	447
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	0
11	Enter the amount of line 10 to be: **Credited to 2014 estimated tax** ▶ **Refunded** ▶	11	0

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MT			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

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

		Line	Yes	No
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?	13	X	

Website address ▶ Not Applicable

14 The books are in care of ▶ Scott Family Services, Inc Telephone no ▶ 406-255-5386
Located at ▶ 401 North 31st, Suite 700 Billings MT ZIP+4 ▶ 59101

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

		Line	Yes	No
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		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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

		Line	Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
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? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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)? ☐ Yes ☒ 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.) ☐ Yes ☒ 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)?	1b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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? ☐ Yes ☒ 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	N/A	
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? ☐ Yes ☒ 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	N/A	
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)*

			Yes	No
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	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ 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? *If "Yes" to 6b, file Form 8870.*	6b		X
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
See Attached Statement	.00	0		
	.00	0		
	.00	0		
	.00	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
NONE				
Total number of other employees paid over $50,000 ▶				

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

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

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

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

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 Not Applicable	
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 None	
2 None	
All other program-related investments See 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	769,217
b	Average of monthly cash balances	1b	26,856
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	796,073
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	796,073
4	Cash deemed held for charitable activities. Enter 1 ½ % of line 3 (for greater amount, see instructions)	4	11,941
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	784,132
6	**Minimum investment return.** Enter 5% of line 5	6	39,207

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	39,207
2a	Tax on investment income for 2013 from Part VI, line 5	2a	447		
b	Income tax for 2013 (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	447
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	38,760
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	38,760
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	38,760

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	236,866
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	236,866
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	447
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	236,419

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				38,760
2	Undistributed income, if any, as of the end of 2013:				
a	Enter amount for 2012 only			0	
b	Total for prior years: 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2013				
a	From 2008 — 496,255				
b	From 2009 — 44,849				
c	From 2010 — 19,645				
d	From 2011 — 26,970				
e	From 2012 — 67,539				
f	**Total** of lines 3a through e	655,258			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 236,866				
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				38,760
e	Remaining amount distributed out of corpus	198,106			
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	853,364			
b	Prior years' undistributed income Subtract line 4b from line 2b		0		
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
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			0	
f	Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	496,255			
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	357,109			
10	Analysis of line 9.				
a	Excess from 2009 — 44,849				
b	Excess from 2010 — 19,645				
c	Excess from 2011 — 26,970				
d	Excess from 2012 — 67,539				
e	Excess from 2013 — 198,106				

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

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			
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					0
b 85% of line 2a					0
c Qualifying distributions from Part XII, line 4 for each year listed					0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					0
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter: (1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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).)

None

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

None

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

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Attached Schedule				226,140
Total . . . . ▶ **3a**				226,140
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	11,815	
5 Net rental income or (loss) from real estate.					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	34,613	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0		46,428	0

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 46,428

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature of officer or trustee — Date: 7/29/14 — Title: President

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Timothy Leuthold		6/3/2014		P00738917
Firm's name ▶ Scott Family Services Inc.			Firm's EIN ▶	71-0919978
Firm's address ▶ PO Box 7113, Billings, MT 59103			Phone no	406-255-5368

Part I, Line 11 (990-PF) - Other Income

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
		0	0	0
1	Nontaxable Distributions Mutual Funds		0	

Part I, Line 16b (990-PF) - Accounting Fees

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
		2,750	1,375	0	1,375
1	Scott Family Services, Inc.	2,750	1,375		1,375
2					

Part I, Line 18 (990-PF) - Taxes

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
		390	360	0	0
1	Foreign Tax Withholding	360	360		
2	Tax on investment income	30			
3	Income tax				

Part I, Line 23 (990-PF) - Other Expenses

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
		2,983	0	0	2,983
1	Board Education Expense	2,983			2,983

Part II, Line 10b (990-PF) - Investments - Corporate Stock

	Description	Num Shares/ Face Value	Book Value Beg. of Year	Book Value End of Year	FMV Beg. of Year	FMV End of Year
			574,935	433,576	689,663	654,041
1	Oppenheimer Small & Mid Cap Value Fund		38,059	38,059	43,382	59,364
2	Oppenheimer Value Class A		144,473	102,204	159,245	148,073
3	Oppenheimer International Growth Class A		57,173	57,173	82,161	102,036
4	Eaton Vance Tax MDG EMG		56,113	87,662	58,992	90,003
5	Dodge & Cox Income		82,045	0	94,138	0
6	Oppenheimer Capital Apprec. A		105,875	95,899	136,824	152,996
7	Russell Mid Cap Growth		52,579	52,579	75,612	101,569
8	Barclays MBS Bond		38,618	0	39,309	0

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Avg Hrs Per Week	Compensation	Benefits	Expense Account	Explanation
										0	0	0	
1	Risa Scott		873 N Red Robin	Orange	CA	92869		Vice-Chair	1 00				
2	Randy Scott		1830 Wentworth	Billings	MT	59105		Chair	1 00				
3	Ron Scott		PO Box 538	Dayton	WY	82836		Director	1 00				
4	Rae Ann Morss		42 Smith Creek Rd	Parkman	WY	82838		Director	1 00				
5	Rita Davidson		62 Highway 343	Parkman	WY	82836		Director	1 00				
6	Cassie Morss		44 Smith Creek Rd	Parkman	WY	82838		Sec/Treas	1 00				
7	Colt Johnson		PO Box 3933	Gillette	WY	82717		Director	1.00				
8	Geoffrey Scott		PO Box 505	Dayton	WY	82836		Director	1.00				
9	Shann Scott		PO Box 1256	Red Lodge	MT	59068		Director	1.00				

Dan & Jeanne Scott Family Foundation
Part XV - Supplementary Information
Grants and Contributions Paid during the Year or Approved for Future Payment
Form 990PF
Year Ended December 31, 2013

Recipient	Foundation Status	Purpose of Grant	Amount
Pilots for Christ PO Box 94 Gillette, Wyoming 82716	501(c)(3)	Operating support	$ 500
Plains Area Corriente Association PO Box 512 Dayton, Wyoming 82836	501(c)(3)	Youth Scholarships	$ 1,260
Gillette High School Rodeo Club 1000 Camel Drive Gillette, Wyoming 82716	501(c)(3)	Rodeo Club Support	$ 1,500
Wyoming FFA Foundation PO Box 71 Cheyenne, Wyoming 82003	501(c)(3)	Gillette FFA Scholarship	$ 1,500
Sheridan Area Search & Rescue PO Box 993 Sheridan, Wyoming 82801	501(c)(3)	Operating support	$ 2,775
Wyoming Community Foundation Antelope Butte Foundation PO Box 6624 Sheridan, Wyoming 82801	501(c)(3)	Ski Area Rehabilitation	$ 1,500
Tongue River Community Center PO Box 792 Ranchester, Wyoming 82839	501(c)(3)	Operating support	$ 10,450
Prevention Management Organization of WY 777 Fort Street, Suite A Buffalo, Wyoming 82834	501(c)(3)	Tipsy Taxi Service	$ 4,000
Human Resources Development Council 32 South Tracy Bozeman, Montana 59715	501(c)(3)	Community Café/Youth Development	$ 1,500
ALS Association - Evergreen Chapter 19115 68th Avenue South #H-105 Kent, Washington 98032	501(c)(3)	Operating support	$ 1,000
Beartooth Billings Clinic Foundation PO Box 1290 Red Lodge, Montana 59068	501(c)(3)	Beartooth Children's Center	$ 1,000
Denver Colorado AIDS Project 2490 W 26th Ave Suite 300A Denver, Colorado 80211	501(c)(3)	Operating support	$ 500
Thrive PO Box 6337 Bozeman, Montana 59771	501(c)(3)	Operating support	$ 11,574
Special Olympics Wisconsin 2310 Crossroads Drive Madison, Wisconsin 53718	501(c)(3)	Operating support	$ 850
Pathways 8800 Bluemound Road Milwaukee, Wisconsin 53226	501(c)(3)	Operating support	$ 750
Billings Studio Theater 1500 Rimrock Road Billings, Montana 59102	501(c)(3)	Operating support	$ 2,015

Recipient	Foundation Status	Purpose of Grant	Amount
Children's Clinic 2790 Atlantic Avenue Long Beach, California 90806	501(c)(3)	Operating support	$ 100
Jordan High School 6500 Atlantic Ave Long Beach, California 90805	501(c)(3)	Panthers @ Sea	$ 300
Olympic Sailing Association - New Orleans 300 Board of Trade New Orleans, Lousiana 70130	501(c)(3)	World Championships 2013	$ 500
Women Helping Women 1800 E McFadden Ave #1A Santa Ana, California 92705	501(c)(3)	Club 259 Operating support	$ 259
Big Sky Little League PO Box 7113 Billings, Montana 59103	501(c)(3)	Operating Support	$ 200
Sheridan Dog and Cat Shelter 84 East Ridge Road Sheridan, Wyoming 82801	501(c)(3)	Operating Support	$ 35,529
Hospice of the Valley 1510 E. Flower Street Phoenix, Arizona 85014	501(c)(3)	Operating Support	$ 50
Wyo Theatre PO Box 528 Sheridan, Wyoming 82801	501(c)(3)	Operating Support	$ 500
Lovebugs Rescue PO Box 953 Corona del Mar, California 92625	501(c)(3)	Operating Support	$ 100
LB Sailing Foundation PO Box 3116 Long Beach, California 90803	501(c)(3)	Sea Gals / SYC Sailing	$ 1,350
Green House Living For Sheridan 2311 Shirley Cove Sheridan, Wyoming 82801	501(c)(3)	Operating Support - Alternative Elder Living	$ 1,000
Sheridan Memorial Hospital Foundation PO Box 391 Sheridan, Wyoming 82801	501(c)(3)	Hospice of the Big Horns / Operating Support	$ 1,400
Montana State University Foundation PO Box 172750 Bozeman, Montana 59717-2750	501(c)(3)	Operating Support - Agriculture	$ 100
Wyoming Cares PO Box 2575 Casper, Wyoming 82602	501(c)(3)	Operating Support	$ 300
Sheridan Senior Center 211 Smith Street Sheridan, Wyoming 82801	501(c)(3)	Operating Support - Daybreak Program	$ 600
CASA - Big Horns PO Box 6022 Sheridan, Wyoming 82801	501(c)(3)	Operating Support	$ 2,000
Safe Passage 81 Bridge Street, STE 104 Yarmouth, Maine 04096	501(c)(3)	Pre-School and English Programs	$ 6,000
Avivara 7202 33 Avenue NW Seattle, Washington 98117	501(c)(3)	Operating Support	$ 1,200

Recipient	Foundation Status	Purpose of Grant	Amount
Sheridan County YMCA 417 N Jefferson Street Sheridan, Wyoming 82801	501(c)(3)	Operating Support	$ 1,500
Camp Bethel PO Box 70 Dayton, Wyoming 82836	501(c)(3)	Operating Support	$ 4,000
Miracles in Action 2244 Park Avenue Cincinnati, Ohio 45206	501(c)(3)	Operating Support - SERES	$ 4,000
Aidspirit USA PO Box 30734 Billings, Montana 59107	501(c)(3)	Operating Support	$ 31
Skyview High School 1775 High Sierra Blvd Billings, Montana 59105	501(c)(3)	Pack the Place in Pink	$ 50
Rocky Mountain College 1511 Poly Drive Billings, Montana 59102	501(c)(3)	Championship Fund	$ 250
YWCA 909 Wyoming Ave Billings, Montana 59101	501(c)(3)	Operating Support	$ 100
Billings YMCA 402 N. 32nd Street Billings, Montana 59101	501(c)(3)	Operating Support - Strong Community	$ 5,250
Culver Educational Foundation 1300 Academy Road #153 Culver, Indiana 46511	501(c)(3)	Operating Support	$ 20,636
Rocky Mountain College 1511 Poly Drive Billings, Montana 59102	501(c)(3)	Annual Fund	$ 421
Apostles Evangelical Lutheran Church 625 32nd Street West Billings, Montana 59102	501(c)(3)	Pumpkin Night	$ 100
Apostles Evangelical Lutheran Church 625 32nd Street West Billings, Montana 59102	501(c)(3)	Preschool Program	$ 4,050
Special Olympics Montana PO Box 3507 Great Falls, Montana 59403	501(c)(3)	Operating Support	$ 10,250
NOVA Center for the Performing Arts PO Box 11 Billings, Montana 59103	501(c)(3)	Operating Support	$ 250
Rocky Mountain College 1511 Poly Drive Billings, Montana 59102	501(c)(3)	BTBJ Scholarship Fund	$ 1,500
Metro State Hockey 2315 Autumn Ridge Blvd Lafayette, Colorado 80026	501(c)(3)	Operating Support	$ 100
Rocky Mountain College 1511 Poly Drive Billings, Montana 59102	501(c)(3)	Science Building	$ 2,500
CASA - Spearfish 1940 North Avenue, STE #6 Spearfish, South Dakota 57783	501(c)(3)	Operating Support	$ 1,250

Recipient	Foundation Status	Purpose of Grant	Amount
The Children's Home Society PO Box 1749 Sioux Falls, SD 57101	501(c)(3)	Operating Support	$ 1,250
Haven PO Box 752 Bozeman, Montana 59771	501(c)(3)	Operating Support	$ 1,270
Habitat for Humanity 1617 First Avenue North Billings, Montana 59101	501(c)(3)	Operating Support	$ 100
Up with People 6380 Broadway, Unit A Denver, Colorado 80221	501(c)(3)	Operating Support	$ 5,801
Gallatin Valley Food Bank 602 Bond Street Bozeman, Montana 59715	501(c)(3)	Operating Support	$ 15
Absarokee Public Schools 327 South Woodard Ave Absarokee, Montana 59001	501(c)(3)	Operating Support	$ 251
Zoo Montana 2100 South Shiloh Road Billings, Montana	501(c)(3)	Operating Support	$ 53
Wyoming Stockgrowers Endowment Trust 113 East 2 Cheyenne, Wyoming 82003	501(c)(3)	Conference Room Addition	$ 15,000
Tongue River Childs Place PO Box 232 Ranchester, Wyoming 82839	501(c)(3)	TRCP Remodel	$ 15,000
South Dakota Ranch Relief Fund PO Box 231 Rapid City, South Dakota 57709	501(c)(3)	South Dakota Rancher Relief	$ 10,000
Center for a Vital Community 3059 Coffeen Ave Sheridan, Wyoming 82801	501(c)(3)	Operating Support	$ 10,000
Sheridan County YMCA 417 N. Jefferson Street Sheridan, Wyoming 82801	501(c)(3)	Give your Heart to a Child Program	$ 3,000
Rocky Mountain College 1511 Poly Drive Billings, Montana 59102	501(c)(3)	Operating Support	$ 5,000
Sheridan Free Clinic PO Box 682 Sheridan, Wyoming 82801	501(c)(3)	Operating Support	$ 3,000
Sheridan County Historical Society PO Box 73 Sheridan, Wyoming 82801	501(c)(3)	Operating Support	$ 3,000
Family Service Inc. 1824 First Avenue North Billings, Montana 59101	501(c)(3)	Operating Support	$ 3,000
Total Contributions / Grants Paid			$ 226,140