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Form **990-PF**

Return of Private Foundation

OMB No 1545-0052

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

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

Name of foundation THE ROSENZWEIG COOPERSMITH FOUNDATION C/O ROBERT VANDONGEN		A Employer identification number 38-3393545						
Number and street (or P O box number if mail is not delivered to street address) Room/suite 333 BRIDGE NW NO 1200		B Telephone number (see instructions) (616) 774-0570						
City or town, state or province, country, and ZIP or foreign postal code GRAND RAPIDS, MI 49504		C If exemption application is pending, check here <input type="checkbox"/>						
G Check all that apply: <table border="0"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<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 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"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity							
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H Check type of organization: <table border="0"> <tr> <td><input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation</td> <td><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust</td> <td><input type="checkbox"/> Other taxable private foundation</td> </tr> </table>		<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"/>			
<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						
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 11,472,914	J Accounting method: <table border="0"> <tr> <td><input checked="" type="checkbox"/> Cash</td> <td><input type="checkbox"/> Accrual</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Other (specify) _____</td> </tr> </table> (Part I, column (d) must be on cash basis.)	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual	<input type="checkbox"/> Other (specify) _____		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>		
<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual							
<input type="checkbox"/> Other (specify) _____								

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	699	699		
	4 Dividends and interest from securities	88,214	87,901		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	736,154			
	b Gross sales price for all assets on line 6a 5,212,981				
	7 Capital gain net income (from Part IV, line 2)		736,154		
	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)	7,067	7,067			
12 Total. Add lines 1 through 11	832,134	831,821			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	10,360	0		5,180
	c Other professional fees (attach schedule)	62,594	7,110		55,484
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	4,005	4,005		0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	12,662	0		12,662
	22 Printing and publications				
	23 Other expenses (attach schedule)	76,839	76,839		0
	24 Total operating and administrative expenses. Add lines 13 through 23	166,460	87,954		73,326
	25 Contributions, gifts, grants paid	516,100			516,100
26 Total expenses and disbursements. Add lines 24 and 25	682,560	87,954		589,426	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	149,574				
b Net investment income (if negative, enter -0-)		743,867			
c Adjusted net income (if negative, enter -0-)					

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

Part II Balance Sheets		Beginning of year			End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing					
	2	Savings and temporary cash investments	122,492	127,239	127,239		
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____					
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments—U S and state government obligations (attach schedule)					
	b	Investments—corporate stock (attach schedule)	6,701,743	6,654,961	10,841,815		
	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)	308,195	499,804	503,860		
	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)	7,132,430	7,282,004	11,472,914			
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 <input type="checkbox"/>						
	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 <input checked="" type="checkbox"/>						
	and complete lines 27 through 31.						
	27	Capital stock, trust principal, or current funds	1,000	1,000			
	28	Paid-in or capital surplus, or land, bldg, and equipment fund	0	0			
29	Retained earnings, accumulated income, endowment, or other funds	7,131,430	7,281,004				
30	Total net assets or fund balances (see page 17 of the instructions)	7,132,430	7,282,004				
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	7,132,430	7,282,004				

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	7,132,430
2	Enter amount from Part I, line 27a	2	149,574
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	7,282,004
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	7,282,004

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) FMV 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	736,154
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	638,497	9,465,177	0.067457
2011	577,169	10,378,584	0.055612
2010	626,635	9,900,898	0.063291
2009	508,330	8,475,142	0.059979
2008	833,880	12,261,566	0.068008

2 Total of line 1, column (d).	2	0.314347
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	0.062869
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	10,651,264
5 Multiply line 4 by line 3.	5	669,634
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	7,439
7 Add lines 5 and 6.	7	677,073
8 Enter qualifying distributions from Part XII, line 4.	8	589,426

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 page 18 of the instructions)

Table with 11 rows for excise tax calculations. Includes categories like 'Exempt operating foundations', 'Domestic foundations', and 'Tax due'. Total tax due is 1,618.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political influence, expenditures, and reporting requirements. Columns for 'Yes' and 'No'.

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of ROBERT VAN DONGEN Telephone no (616) 336-7064 Located at 333 BRIDGE NW SUITE 1200 GRAND RAPIDS MI ZIP +4 49504			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country	16	Yes	No

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? If "Yes," list the years 20__ , 20__ , 20__ , 20__ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
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)

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>(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</p> <p>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</p> <p>Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>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).</p> <p>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</p> <p>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.</p> <p>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</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? 7b</p>	
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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

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

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

Total number of other employees paid over \$50,000. **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	10,557,046
b	Average of monthly cash balances.	1b	256,420
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	10,813,466
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	10,813,466
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	162,202
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	10,651,264
6	Minimum investment return. Enter 5% of line 5.	6	532,563

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	532,563
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	14,877
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	14,877
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	517,686
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	517,686
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	517,686

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	589,426
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	589,426
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	589,426

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				517,686
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__		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.	165,397			
b From 2009.	84,850			
c From 2010.	151,114			
d From 2011.	68,399			
e From 2012.	172,520			
f Total of lines 3a through e.	642,280			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>589,426</u>				
a Applied to 2012, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				517,686
e Remaining amount distributed out of corpus	71,740			
5 Excess distributions carryover applied to 2013 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	714,020			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see 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).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions).	165,397			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	548,623			
10 Analysis of line 9				
a Excess from 2009.	84,850			
b Excess from 2010.	151,114			
c Excess from 2011.	68,399			
d Excess from 2012.	172,520			
e Excess from 2013.	71,740			

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b Check box to indicate whether the organization is a private operating foundation described in section 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 XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

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))

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 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 <i>Paid during the year</i> See Additional Data Table				
Total				3a 516,100
b <i>Approved for future payment</i>				
Total				3b 0

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

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.
(2) Other assets.
b Other transactions
(1) Sales of assets to a noncharitable exempt organization.
(2) Purchases of assets from a noncharitable exempt organization.
(3) Rental of facilities, equipment, or other assets.
(4) Reimbursement arrangements.
(5) Loans or loan guarantees.
(6) Performance of services or membership or fundraising solicitations.
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.
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.

Table with 4 columns: (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
Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

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 or fiduciary) is based on all information of which preparer has any knowledge.
Signature of officer or trustee: ***** Date: 2014-11-14 Title: *****

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer Use Only
Print/Type preparer's name: JIM ANGELL
Preparer's Signature:
Date:
Check if self-employed:
Firm's name: VANDER PLOEG BERGAKKER & ASSOCIATES
Firm's EIN: 38-244537
Firm's address: 4145 EMBASSY DRIVE SE GRAND RAPIDS, MI 49546
Phone no: (616) 957-0691

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)
CAPITAL GAIN DISTRIBUTIONS - MODEL FUNDS		2012-12-31	2013-12-31
CAPITAL GAIN DISTRIBUTIONS - DMA		2012-12-31	2013-12-31
CAPITAL GAIN DISTRIBUTIONS - QUANTITATIVE		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - WEDGEWOOD		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - WEDGEWOOD		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - BERKSHIRE		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - BERKSHIRE		2012-12-31	2013-12-31
CAPITAL GAIN DISTRIBUTIONS - BERKSHIRE		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - QUANTITATIVE		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - QUANTITATIVE		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - BRANDES		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - BRANDES		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - DMA		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - DMA		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - COMMODITIES		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - COMMODITIES		2012-12-31	2013-12-31
BASIS ADJUSTMENTS OF PTP'S SOLD		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - MODEL FUNDS		2012-12-31	2013-12-31
PUBLICLY TRADED SECURITIES - MODEL FUNDS		2012-12-31	2013-12-31
K-1 POWERSHARES DB COMMODITY INDEX		2013-01-01	2013-12-31
K-1 POWERSHARES DB COMMODITY INDEX		2013-01-01	2013-12-31
K-1 POWERSHARES DB ENERGY FUND		2013-01-01	2013-12-31
K-1 POWERSHARES DB ENERGY FUND		2013-01-01	2013-12-31
K-1 POWERSHARES DB AGRICULTURE FUND		2013-01-01	2013-12-31
K-1 VINTAGE VENTURE PARTNERS IV (CAYMAN) L P		2013-01-01	2013-12-31
K-1 VINTAGE VENTURE PARTNERS IV (SPECIAL PURPOSE) L P		2013-01-01	2013-12-31
WELLS FARGO BANK, N A		2012-12-31	2013-12-31

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)
43,218			43,218
1			1
13,353			13,353
121,211		94,411	26,800
39,265		16,163	23,102
732,280		739,410	-7,130
683,273		279,200	404,073
502			502
114,377		106,357	8,020
112,228		100,003	12,225
26,826		20,227	6,599
128,521		94,289	34,232
195,410		176,950	18,460
385,528		337,540	47,988
992,737		1,040,305	-47,568
185		3,189	-3,004
42,569			42,569
978,181		968,815	9,366
552,046		459,374	92,672
		5,288	-5,288
		9,257	-9,257
		4,764	-4,764
		7,151	-7,151
106			106
37,023			37,023
7			7
14,134		14,134	0

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	
			43,218
			1
			13,353
			26,800
			23,102
			-7,130
			404,073
			502
			8,020
			12,225
			6,599
			34,232
			18,460
			47,988
			-47,568
			-3,004
			42,569
			9,366
			92,672
			-5,288
			-9,257
			-4,764
			-7,151
			106
			37,023
			7
			0

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
HERSCHEL ROSENZWEIG 333 BRIDGE NW SUITE 1200 GRAND RAPIDS, MI 49504	TRUSTEE 0 00	0	0	0
HARRY ROSENZWEIG 333 BRIDGE NW SUITE 1200 GRAND RAPIDS, MI 49504	TRUSTEE 0 00	0	0	0
SUZANNE FENSTER 333 BRIDGE NW SUITE 1200 GRAND RAPIDS, MI 49504	TRUSTEE 0 00	0	0	0
JOSEPH ROSENZWEIG 333 BRIDGE NW SUITE 1200 GRAND RAPIDS, MI 49504	TRUSTEE 0 00	0	0	0
MONICA ARMOUR 333 BRIDGE NW SUITE 1200 GRAND RAPIDS, MI 49504	TRUSTEE 0 00	0	0	0
ROBERT VAN DONGEN 333 BRIDGE NW SUITE 1200 GRAND RAPIDS, MI 49504	FINANCIAL OFFICER 0 00	0	0	0

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>				
AMERICAN ASSOCIATION OF BEN GURION UNIVERSITY OF THE NEGEV 1001 AVENUE OF THE AMERICAS 19TH FLOOR NEW YORK, NY 10018	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	98,000
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 711 THIRD AVENUE NEW YORK, NY 10017	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	50,000
ASSOCIATION FOR ADVANCEMENT OF COMM CENTERS IN ISRAEL 1466 MANOR ROAD STATEN ISLAND, NY 10314	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	10,000
AVODAH THE JEWISH SERVICE CORPS INC 45 WEST 36TH STREET 8TH FLOOR NEW YORK, NY 10018	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	10,000
FREDERICK MEIJER GARDENS 1000 EAST BELTLINE AVE NE GRAND RAPIDS CHARTER T, MI 49525	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	3,000
FRIENDS OF ETHIOPIAN JEWS INC PO BOX 960059 BOSTON, MA 02196	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	90,000
FRIENDS OF SAMI SHAMOON COLLEGE OF ENGINEERING 5 WEST 36TH STREE NEW YORK, NY 10018	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	10,000
FRIENDS OF THE JERUSALEM COLLEGE OF TECHNOLOGY 358 FIFTH AVENUE STE 1406 NEW YORK, NY 10001	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	50,000
JEWISH FEDERATION OF GRAND RAPIDS 2727 MICHIGAN ST NE GRAND RAPIDS, MI 49506	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	16,500
JEWISH FEDERATION OF SOUTHERN ARIZONA 3822 E RIVER ROAD TUCSON, AZ 85718	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	13,600
MOISHE HOUSE 441 SAXONY ROAD BARN 2 ENCINITAS, CA 92024	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	10,000
NEW ISRAEL FUND 330 SEVENTH AVENUE 11TH FLOOR NEW YORK, NY 10001	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	145,000
PAAMONIM 1520 39TH STREET BROOKLYN, NY 11218	N/A	PUBLICLY SUPPORTED	GENERAL SUPPORT	10,000
Total				516,100

TY 2013 Accounting Fees Schedule

Name: THE ROSENZWEIG COOPERSMITH FOUNDATION
 C/O ROBERT VANDONGEN

EIN: 38-3393545

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION AND CONSULTING	10,360	0		5,180

**TY 2013 Investments Corporate
Stock Schedule**

Name: THE ROSENZWEIG COOPERSMITH FOUNDATION
C/O ROBERT VANDONGEN

EIN: 38-3393545

Name of Stock	End of Year Book Value	End of Year Fair Market Value
BERKSHIRE HATHAWAY STOCK	2,094,000	5,337,000
CAP TRUST - BH (MUTUAL FUNDS)	264,978	263,276
CAP TRUST DMA	805,276	1,014,544
CAP TRUST WEDGEWOOD	451,115	652,352
CAP TRUST BRANDES	553,007	544,558
CAPTRUST-FIXED ALTERNATIVE / MODEL FUNDS	1,724,829	2,080,403
CAP TRUST - COMMODITIES	312,727	313,837
CAPT TRUST - QUANTITATIVE ADVANTAGE	449,029	635,845

TY 2013 Investments - Other Schedule

Name: THE ROSENZWEIG COOPERSMITH FOUNDATION
C/O ROBERT VANDONGEN

EIN: 38-3393545

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ISRAEL BONDS	AT COST	12,500	12,500
VINTAGE VENTURE PARTNERS IV (CAYMAN) L.P.	AT COST	215,383	200,275
VINTAGE VENTURE PARTNERS IV SPECIAL PURPOSE	AT COST	25,651	28,431
VINTAGE INVESTMENT PARTNERS V	AT COST	220,512	232,654
VINTAGE INVESTMENT PARTNERS VI	AT COST	25,758	30,000

TY 2013 Other Expenses Schedule

Name: THE ROSENZWEIG COOPERSMITH FOUNDATION
C/O ROBERT VANDONGEN

EIN: 38-3393545

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BROKERAGE & MANAGEMENT FEES	43,324	43,324		0
K-1 POWERSHARES DB ENERGY FUND, BOX 13K	1,204	1,204		0
K-1 POWERSHARES DB COMMODITY TRACKING, BOX 13K	1,337	1,337		0
MISCELLANEOUS	2,600	2,600		0
K-1 VINTAGE VENTURES PARTNERS IV (CAYMAN) LP, BOX 13H	23	23		0
K-1 VINTAGE VENTURES PARTNERS IV (CAYMAN) LP, BOX 13K	14,787	14,787		0
K-1 POWERSHARES DB AGRICULTURE FUND, BOX 13K	176	176		0
K-1 VINTAGE VENTURES PARTNERS IV SPECIAL PURPOSE, BOX 13H	38	38		0
K-1 VINTAGE VENTURES PARTNERS IV SPECIAL PURPOSE, BOX 13K	2,109	2,109		0
K-1 VINTAGE VENTURES PARTNERS V, BOX 13K	6,999	6,999		0
K-1 VINTAGE INVESTMENT PARTNERS VI (CAYMAN) L P , BOX 13H	6	6		0
K-1 VINTAGE INVESTMENT PARTNERS VI (CAYMAN) L P , BOX 13K	4,185	4,185		0
K-1 VINTAGE INVESTMENT PARTNERS VI (CAYMAN) L P , BOX 13L	51	51		0

TY 2013 Other Income Schedule

Name: THE ROSENZWEIG COOPERSMITH FOUNDATION
C/O ROBERT VANDONGEN

EIN: 38-3393545

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
K-1 VINTAGE VENTURE PARTNERS IV (CAYMAN) L P	7,067	7,067	7,067

TY 2013 Other Professional Fees Schedule

Name: THE ROSENZWEIG COOPERSMITH FOUNDATION

C/O ROBERT VANDONGEN

EIN: 38-3393545

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FUND MANAGER	14,220	7,110		7,110
GRANT SPECIALISTS	48,374	0		48,374

TY 2013 Taxes Schedule

Name: THE ROSENZWEIG COOPERSMITH FOUNDATION

C/O ROBERT VANDONGEN

EIN: 38-3393545

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX ON INCOME	4,005	4,005		0