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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 separate instructions is at www.irs.gov/form990pf.

2013

For calendar year 2013, or tax year beginning

, 2013, and ending

CLARKSON FAMILY FOUNDATION
PIONEER BANK & TRUST, TRUSTEE
P.O. BOX 729
BELLE FOURCHE, SD 57717

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

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

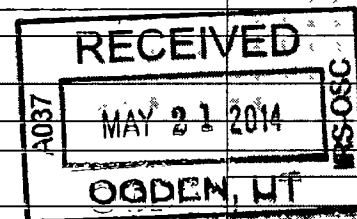
I Fair market value of all assets at end of year (from Part II, column (c), line 16) ☐ Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____
▶ \$ 4,263,017. (Part I, column (d) must be on cash basis)

A Employer identification number
46-0460142
B Telephone number (see the instructions)
(605) 892-3494
C If exemption application is pending, check here ☐
D 1 Foreign organizations, check here ☐
2 Foreign organizations meeting the 85% test, check here and attach computation ☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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)
1 Contributions, gifts, grants, etc., received (att sch)				
2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments	850.	850.	N/A	
4 Dividends and interest from securities	82,712.	82,712.		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	159,175.			
b Gross sales price for all assets on line 6a	822,286.			
7 Capital gain net income (from Part IV, line 2)		159,175.		
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/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	242,737.	242,737.		
13 Compensation of officers, directors, trustees, etc.	35,094.	31,585.		3,509.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch)				
c Other prof fees (attach sch)				
17 Interest				
18 Taxes (attach schedule)(see instrs) SEE STM 1	2,150.	765.		
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
24 Total operating and administrative expenses. Add lines 13 through 23	37,244.	32,350.		3,509.
25 Contributions, gifts, grants paid PART XV	177,168.			177,168.
26 Total expenses and disbursements. Add lines 24 and 25	214,412.	32,350.		180,677.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	28,325.			
b Net investment income (if negative, enter -0-)		210,387.		
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	148,064.	191,680.	191,680.		
	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 sch)					
		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)					
	c	Investments — corporate bonds (attach schedule)	973,823.	1,029,099.	1,015,810.		
	11	Investments — land, buildings, and equipment, basis					
	Less accumulated depreciation (attach schedule)						
12	Investments — mortgage loans						
13	Investments — other (attach schedule)	2,458,934.	2,387,613.	3,052,605.			
14	Land, buildings, and equipment, basis						
	Less accumulated depreciation (attach schedule)						
15	Other assets (describe ► SEE STATEMENT 2)	2,088.	2,922.	2,922.			
16	Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I.)	3,582,909.	3,611,314.	4,263,017.			
LIABILITIES	17	Accounts payable and accrued expenses					
	18	Grants payable					
	19	Deferred revenue					
	20	Loans from officers, directors, trustees, & 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 FUND 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	3,582,909.	3,611,314.			
	28	Paid-in or capital surplus, or land, building, and equipment fund					
	29	Retained earnings, accumulated income, endowment, or other funds					
	30	Total net assets or fund balances (see instructions)	3,582,909.	3,611,314.			
	31	Total liabilities and net assets/fund balances (see instructions)	3,582,909.	3,611,314.			

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	3,582,909.
2	Enter amount from Part I, line 27a	2	28,325.
3	Other increases not included in line 2 (itemize) ► SEE STATEMENT 3	3	80.
4	Add lines 1, 2, and 3	4	3,611,314.
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	3,611,314.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a LTCG PIONEER BANK & TRUST (SEE ATTACHED)		P	VARIOUS	VARIOUS
b CAPITAL GAIN DIVIDENDS				
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 759,869.		663,111.	96,758.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			96,758.
b			62,417.
c			
d			
e			

2	Capital gain net income or (net capital loss)	<div><div>If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</div></div>	2	159,175.
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)

N/A

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 (column (b) divided by column (c))
2012			
2011			
2010			
2009			
2008			

2 Total of line 1, column (d)	2	
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	
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	
5 Multiply line 4 by line 3	5	
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	
8 Enter qualifying distributions from Part XII, line 4	8	

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)

1 a 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 instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	4,208.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	4,208.
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	4,208.
6 Credits/Payments.			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	2,400.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	2,400.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	1.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,809.	
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-A Statements Regarding Activities

	Yes	No
1 a 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?		X
1 b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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>		X
1 c Did the foundation file Form 1120-POL for this year?		X
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>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
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>		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?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XIV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) SD		
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 <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>PIONEER BANK & TRUST</u> Telephone no <u>(605)-892-3494</u> Located at <u>P.O. BOX 729 BELLE FOURCHE SD</u> ZIP + 4 <u>57717-0729</u>			
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 <u>N/A</u>	15		N/A
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If 'Yes,' enter the name of the foreign country <u></u>	16		X

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

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1 b	N/A
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?	1 c	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? If 'Yes,' list the years <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u>	<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)	2 b	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 <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If 'Yes,' did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** 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)?

5 b 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?N/A ☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d)

6 a 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?

6 b X

If 'Yes' to 6b, file Form 8870

7 a 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?

N/A

7 b

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
THAD MILTON BUCHOLZ PO BOX 881 BELLE FOURCHE, SD 57717	DIRECTOR 0	0.	0.	0.
MARY CLARKSON BUCHHOLZ 16249 MDU LOOP BELLE FOURCHE, SD 57717	DIRECTOR 0	0.	0.	0.
FERMAN M. CLARKSON PO BOX 551 BELLE FOURCHE, SD 57717	PRES/DIRECTO 0	0.	0.	0.
PIONEER BANK & TRUST P.O BOX 729 BELLE FOURCHE, SD 57717-0729	TRUSTEE 0	35,094.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3	0.

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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	1 a	3,880,184.
b	Average of monthly cash balances	1 b	148,482.
c	Fair market value of all other assets (see instructions)	1 c	
d	Total (add lines 1a, b, and c)	1 d	4,028,666.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	4,028,666.
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	60,430.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,968,236.
6	Minimum investment return. Enter 5% of line 5	6	198,412.

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	198,412.
2 a	Tax on investment income for 2013 from Part VI, line 5	2 a	4,208.
b	Income tax for 2013 (This does not include the tax from Part VI)	2 b	
c	Add lines 2a and 2b	2 c	4,208.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	194,204.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	194,204.
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	194,204.

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	1 a	180,677.
b	Program-related investments — total from Part IX-B	1 b	
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)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	180,677.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	180,677.

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				194,204.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			176,667.	
b Total for prior years 20 __, 20 __, 20 __		0.		
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	0.			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 180,677.				
a Applied to 2012, but not more than line 2a			176,667.	
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				4,010.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
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				190,194.
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)	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
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				

N/A

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 STATEMENT 4				
Total			3 a	177,168.
b Approved for future payment				
Total			3 b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

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) Exclu- sion 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			14	850.	
4	Dividends and interest from securities			14	82,712.	
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	159,175.	
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)				242,737.	
13	Total. Add line 12, columns (b), (d), and (e)					242,737.

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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FEDERAL STATEMENTS
CLARKSON FAMILY FOUNDATION
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STATEMENT 1
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2013 EXCISE TAXES	\$ 1,385.			
FOREIGN TAXES	765.	\$ 765.		
TOTAL	\$ 2,150.	\$ 765.		\$ 0.

STATEMENT 2
FORM 990-PF, PART II, LINE 15
OTHER ASSETS

	BOOK VALUE	FAIR MARKET VALUE
ACCRUED INTEREST	\$ 2,922.	\$ 2,922.
TOTAL	\$ 2,922.	\$ 2,922.

STATEMENT 3
FORM 990-PF, PART III, LINE 3
OTHER INCREASES

NONDIVIDEND DISTRIBUTIONS	\$ 80.
TOTAL	\$ 80.

STATEMENT 4
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
ACTION FOR BETTERMENT OF OUR COMMUNITY P O BOX 277 STURGIS, SD 57785	NONE	N/A	GENERAL FUND	\$ 500.
AMERICAN LEGION AUX 318 CUSTER ST BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	250.
AMERICAN CANCER SOCIETY P O BOX 523 SPEARFISH, SD 57783	NONE	N/A	GENERAL FUND	200.

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FEDERAL STATEMENTS
CLARKSON FAMILY FOUNDATION
PIONEER BANK & TRUST, TRUSTEE

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STATEMENT 4 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
HOSPICE OF THE NORTHERN HILLS 1440 N MAIN ST SPEARFISH, SD 57783	NONE	N/A	GENERAL FUND	\$ 5,000.
CITY OF BELLE FOURCHE POLICE DEPARTMENT 1010 8TH AVE BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	405.
BEHAVIOR MANAGMENT SYSTEMS 350 ELK ST RAPID CITY, SD 57701	NONE	N/A	GENERAL FUND	10,000.
CITY OF BELLE FOURCHE BLACK HILLS 415 5TH AVE BELLE FOURCHE, SD 57717	NONE	N/A	ROUNDUP FIREWORKS FUND	16,500.
BELLE FOURCHE YOUTH SOCCER ASSOCIATION P O BOX 912 BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	128.
BELLA PREGNANCY RESOURCE CENTER P O BOX 755 SPEARFISH, SD 57783	NONE	N/A	GENERAL FUND	1,000.
SPECIAL OLYMPICS SOUTH DAKOTA 800 E 1-90 LANE SIOUX FALLAS, SD 57014	NONE	N/A	GENERAL FUND	1,000.
BLACK HILLS STATE UNIVERSITY FOUNDATION 1200 UNIVERSITY ST UNIT 9506 SPEARFISH, SD 57799	NONE	N/A	GENERAL FUND	10,000.
LAWRENCE COUNTY SHARP SHOOTERS CLUB P O BOX 255 BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	500.
BUTTE COUNTY CHILD PROTECTION TEAM P O BOX 255 BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	1,000.

STATEMENT 4 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
CASA PROGRAM 1940 NORTH AVE STE 6 SPEARFISH, SD 57783	NONE	N/A	GENERAL FUND	\$ 1,000.
CHILDREN'S HOME FOUNDATION P O BOX 1749 SIOUX FALLS, SD 57101	NONE	N/A	GENERAL FUND	10,000.
CITY OF BELLE FOURCHE 606 6TH AVE BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	6,000.
HARDING COUNTY SCHOOL DISTRICT P O BOX 367 BUFFALO, SD 57720	NONE	N/A	GENERAL FUND	1,984.
EARLY CHILDHOOD CONNECTIONS 2218 JACKSON BLVD STE 4 RAPID CITY, SD 57702	NONE	N/A	GENERAL FUND	13,500.
GEIS MEMORIAL 1218 UNION ST BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	100.
HIGH PLAINS HERITAGE SOCIETY P O BOX 524 SPEARFISH, SD 57783	NONE	N/A	DELTA DENTAL FREE DENTAL CLINIC	400.
STURGIS CHAMBER OF COMMERCE 1200 MAIN ST STURGIS, SD 57785	NONE	N/A	GENERAL FUND	750.
JUNIOR ACHIEVEMENT OF SOUTH DAKOTA 1000 N WEST AVE STE 110 SIOUX FALLS, SD 57104	NONE	N/A	GENERAL FUND	800.
MAMMOTH SITE OF HOT SPRINGS 1800 HIGHWAY 18 HOT SPRINGS, SD 57747	NONE	N/A	GENERAL FUND	1,000.
ST JAMES EPISCOPAL CHURCH 806 6TH AVE BELLE FOURCHE, SD 57717	NONE	N/A	DELTA DENTAL FREE DENTAL CLINIC FUND	2,500.
MEADE COUNTY SCHOOL DISTRICT 46-1 1230 DOUGLAS STURGIS, SD 57785	NONE	N/A	GENERAL FUND	3,000.

FEDERAL STATEMENTS
CLARKSON FAMILY FOUNDATION
PIONEER BANK & TRUST, TRUSTEE

STATEMENT 4 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
MONTESORRI MATTERS INC 1113 EAST STATE AVENUE PHOENIZ, AZ 85020	NONE	N/A	GENERAL FUND	\$ 20,000.
NATIONAL WILDLIFE TURKEY FEDERATION 1921 LAZELLE ST STURGIS, SD 57785	NONE	N/A	GENERAL FUND	300.
NEIGHBORWORKS 795 MAIN ST DEADWOOD, SD 57732	NONE	N/A	GENERAL FUND	370.
NEWELL COMMUNITY CLUB P O BOX 45 NEWELL, SD 57760	NONE	N/A	GENERAL FUND	300.
UNITED WAY OF THE BLACK HILLS - N. HILLS 621 6TH ST STE 100 RAPID CITY, SD 57701	NONE	N/A	GENERAL FUND	3,575.
POST 33 BASEBALL P O BOX 43 STURGIS, SD 57701	NONE	N/A	GENERAL FUND	100.
NEWELL CHRISTIAN FELLOWSHIP CHURCH P O BOX 99 NEWELL, SD 57760	NONE	N/A	GENERAL FUND	500.
PURPLE PRIDE 2302 13TH AVE BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	3,150.
SD CEO 1200 UNIVERSITY ST UNIT 9511 SPEARFISH, SD 57799	NONE	N/A	GENERAL FUND	1,000.
UNION CENTER FIRE HALL P O BOX 100 UNION CENTER, SD 57787	NONE	N/A	GENERAL FUND	1,000.
YOUNG LIFE 5816 SHERIDAN LAKE RD STE 200 RAPID CITY, SD 57702	NONE	N/A	GENERAL FUND	1,500.
REALTORS FOR KIDS, INC. 1230 NORTH AVE STE 1 SPEARFISH, SD 57783	NONE	N/A	GENERAL FUND	500.

STATEMENT 4 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
SDSM&T YOUTH PROGRAMS 501 E SAINT JOSEPH ST RAPID CITY, SD 57701	NONE	N/A	GENERAL FUND	\$ 12,500.
SOUTH DAKOTA HUMANITIES COUNCIL 1215 TRAIL RIDGE RD, STE. A BROOKINGS, SD 57006	NONE	N/A	GENERAL FUND	1,000.
SPEARFISH FOUNDATION P O BOX 1351 SPEARFISH, SD 57783	NONE	N/A	GENERAL FUND	4,678.
KIWANIS 1513 JACKSON STURGIS, SD 57785	NONE	N/A	GENERAL FUND	105.
STURGIS WILD WEST DAYS 824 1ST ST STURGIS, SD 57785	NONE	N/A	GENERAL FUND	1,000.
SUNDANCE ELEM. DESTINATION IMAGINATION P O BOX 264 BEULAH, WY 82712	NONE	N/A	GENERAL FUND	2,000.
STURGIS GIRLS SOFTBALL ASSOCIATION P O BOX 71 STURGIS, SD 57785	NONE	N/A	GENERAL FUND	300.
SD HISTORICAL SOCIETY FOUNDATION 900 GOVERNORS DR PIERRE, SD 57501	NONE	N/A	GENERAL FUND	500.
TRI STATE MUESUM FOUNDATION 415 5TH AVE BELLE FOURCHE, SD 57717	NONE	N/A	GENERAL FUND	350.
TOYS FOR TOTS P O BOX 934 SPEARFISH, SD 57785	NONE	N/A	GENERAL FUND	103.
SDARL, INC 1029 N CAMPUS DR BOX 2170 SDSU BROOKING, SD 57007	NONE	N/A	GENERAL FUND	10,000.
WAVI 527 QUINCY STREET RAPID CITY, SD 57701	NONE	N/A	GENERAL FUND	1,000.

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FEDERAL STATEMENTS
CLARKSON FAMILY FOUNDATION
PIONEER BANK & TRUST, TRUSTEE**PAGE 6**

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STATEMENT 4 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

<u>NAME AND ADDRESS</u>	<u>DONEE RELATIONSHIP</u>	<u>FOUND- ATION STATUS</u>	<u>PURPOSE OF GRANT</u>	<u>AMOUNT</u>
YOUTH & FAMILY SERVICES P O BOX 2813 RAPID CITY, SD 57709	NONE	N/A	GENERAL FUND	\$ 10,000.
WESTHILLS VILLAGE/CLARKSON HEALTH CARE 1015 MT VIEW RD RAPID CITY, SD 57702	NONE	N/A	GENERAL FUND	12,500.
YMCA OF RAPID CITY 815 KANSAS CITY ST RAPID CITY, SD 57701	NONE	N/A	GENERAL FUND	820.
ZONTA CLUB OF SPEARFISH 1140 CHRISTENSEN DR SPEARFISH, SD 57783	NONE	N/A	GENERAL FUND	500.
TOTAL				\$ <u>177,168.</u>

PIONEER BANK & TRUST
704 SEVENTH AVENUE
2013

Supplemental Information

Account -00143814480

SUMMARY OF PROCEEDS, GAINS & LOSSES AND TAX WITHHELD

Refer to the 1099-B and PROCEEDS NOT REPORTED to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term*	Category	Detail Schedule	Gross Proceeds [#]	Cost Basis ⁺	Wash Sale Loss Disallowed	Net Gain/Loss
Short	A (basis reported to the IRS)	Form 1099-B	0.00	0.00	0.00	0.00
Short	B (basis not reported to the IRS)	Form 1099-B	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	Proceeds not reported to IRS	0.00	0.00	0.00	0.00
Total Short-term			0.00	0.00	0.00	0.00
Long	D (basis reported to the IRS)	Form 1099-B	0.00	0.00	0.00	0.00
Long	E (basis not reported to the IRS)	Form 1099-B	759,869.29	663,111.00	0.00	96,758.29
Long	F (Form 1099-B not received)	Proceeds not reported to IRS	0.00	0.00	0.00	0.00
Total Long-term			759,869.29	663,111.00	0.00	96,758.29
Undetermined	B or E (basis not reported to the IRS)	Form 1099-B	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	Proceeds not reported to IRS	0.00	0.00	0.00	0.00
Total Undetermined-term			0.00	0.00	0.00	0.00
Total Categories A, B, D, E			759,869.29	663,111.00	0.00	96,758.29
Total Category C, F			0.00	0.00	0.00	0.00
Grand total			759,869.29	663,111.00	0.00	96,758.29

Withholding from Proceeds

Federal income tax withheld	0.00
State tax withheld	0.00

SUMMARY OF NON REPORTED INCOME, FEES, EXPENSES AND EXPENDITURES

The items in this section are not reported to the IRS. They are presented here for your reference when preparing your tax return(s).

Interest Payments and Other Adjustments

Taxable accrued interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid AMT	0.00
Taxable accrued interest paid on OID bonds	0.00
Non qualified interest	0.00
Taxable non qualified interest paid	0.00
Projected interest shortfall on contingent payment debt	0.00

Other Receipts

Partnership distributions	0.00
Foreign tax paid - partnership distributions	0.00
Return of principal distributions	0.00
Deferred income payment	0.00

Expenses

Margin interest	0.00
Dividends paid - short position	0.00
Interest paid - short position	0.00
Non reportable distribution expense	0.00
Other expenses	0.00
Severance tax	0.00

Opening Transactions

Securities purchased	647,069.00
Installment payments	0.00
Short sales	0.00

Fees and Payments Received

Deemed premium	0.00
Organizational expense	0.00
Income accrual - UIT	0.00
Miscellaneous fees	0.00
Basis adjustments	0.00
Tax-exempt investment expense	0.00
Foreign tax withholding paid in excess of treaty rate	0.00

Options Transactions

Sales	0.00
Short sales	0.00
Purchases	0.00
Purchases to close	0.00

*Amounts of undetermined-term must be reviewed to establish the correct acquisition date and whether the gains/losses are short-term or long-term

Less commissions

+Cost basis totals include only amounts that were available to us

PIONEER BANK & TRUST
704 SEVENTH AVENUE
2013 1099-B*

Proceeds from Broker and Barter Exchange Transactions

Account: 00143814480

OMB No. 1545-0715

LONG-TERM TRANSACTIONS 6 - NONCOVERED tax lot for which cost basis is NOT reported to the IRS**

Report on Form 8949, Part II, with Box E checked

8 - Description / CUSIP / 1d - Symbol

1a - Date of Sale or exchange	1e - Quantity	2a - Proceeds of stocks, bonds, etc.	Date of acquisition	Cost or other basis	Wash sale loss disallowed	Gain or loss(-)	Additional Information
These columns are not reported to the IRS							
FEDERATED MDT MID CAP GRWTH STRAT FD #656 IS / CUSIP 314172198 / Symbol FGSIX							
2 tax lots for 01/15/13. Total proceeds (and cost when required) reported to the IRS							
	54 565	2,057 66	11/10/06	1,977 44	.	80 22	Gross proceeds
	172 005	6,486.34	08/29/07	7,155 41	...	-669 07	Gross proceeds
01/15/13	226 570	8,544.00	VARIOUS	9,132.85	0 00	-588 85	Total of 2 lots
2 tax lots for 04/29/13. Total proceeds (and cost when required) reported to the IRS							
	260 687	10,625 61	08/29/07	10,844 59	.	-218 98	Gross proceeds
	46 035	1,876.39	10/24/07	2,049 47	.	-173 08	Gross proceeds
04/29/13	306 722	12,502.00	VARIOUS	12,894 06	0 00	-392 06	Total of 2 lots
10/08/13	66.874	3,016 00	10/24/07	2,977.22	.	38 78	Gross proceeds
Security total:		24,062 00		25,004 13	0 00	-942 13	
FEDERATED CLOVER VALUE FD #591 IS / CUSIP 314172214 / Symbol VFCIX							
01/15/13	3,112 740	53,757 00	05/03/10	44,107 52	..	9,649 48	Gross proceeds
07/15/13	890 349	17,344.00	05/03/10	12,613 22	.	4,730 78	Gross proceeds
Security total:		71,101.00		56,720 74	0 00	14,380 26	Original basis \$12,616 25
FEDERATED CLOVER SMALL VALUE FD #659 IS / CUSIP 314172263 / Symbol VSFIX							
04/29/13	249 635	5,799.00	05/03/10	4,825 30	..	873 70	Gross proceeds
07/15/13	456 494	11,563.00	05/03/10	9,006.63	.	2,556.37	Gross proceeds
Security total:		17,362.00		13,931 93	0.00	3,430 07	
FEDERATED KAUFMANN LARGE CAP FUND #355 IS / CUSIP 314172412 / Symbol KLCIX							
01/15/13	11,274.344	146,341.00	05/03/10	116,013 00	.	30,328 00	Gross proceeds
07/15/13	2,811.335	41,817.00	05/03/10	28,928 64	.	12,888 36	Gross proceeds
10/08/13	1,533 927	24,098 00	05/03/10	15,784 11	.	8,313 89	Gross proceeds
Security total:		212,356 00		160,725 75	0 00	51,630 25	
FEDERATED ABSOLUTE RETURN FUND #340 IS / CUSIP 314172453 / Symbol FMIIX							
07/15/13	117 849	1,096 00	05/03/10	1,187 92	..	-81 92	Gross proceeds
FEDERATED INTERCONTINENTAL #176 / CUSIP 314172461 / Symbol ICFIX							
01/15/13	473 244	23,913.00	02/04/08	28,380 44	.	-4,467 44	Gross proceeds
10/08/13	246 056	12,822 00	02/04/08	14,755 98	.	-1,933 98	Gross proceeds
Security total:		36,735 00		43,136 42	0 00	-6,401 42	

* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).
**For NONCOVERED tax lots, values for "Date of acquisition," "Cost or other basis" and "Wash sale loss disallowed" are provided for your reference and are NOT reported to the IRS
Less commissions

PIONEER BANK & TRUST
704 SEVENTH AVENUE

Proceeds from Broker and Barter Exchange Transactions

Account 00143814480

2013 - 1099-B*

(continued)

OMB No 1545-0715

LONG-TERM TRANSACTIONS 6 - NONCOVERED tax lot for which cost basis is NOT reported to the IRS**

Report on Form 8949, Part II, with Box E checked

8 - Description / CUSIP / 1d - Symbol

1a - Date of Sale or exchange	1e - Quantity	2a - Proceeds of stocks, bonds, etc.	Date of acquisition	Cost or other basis	Wash sale loss disallowed	Gain or loss(-)	Additional Information
FEDERATED STRATEGIC VALUE DIVIDEND FD #662 IS / CUSIP 314172560 / Symbol SVAIX							
04/29/13	4,177 954	23,689 00	05/03/10	17,254.95	.	6,434 05	Gross proceeds
07/15/13	37 633	213 00	05/03/10	155 42	.	57 58	Gross proceeds
	Security total	23,902.00		17,410 37	0 00	6,491 63	
FEDERATED KAUFMANN SMALL CAP #757 CLASS A / CUSIP 314172636 / Symbol FKASX							
04/29/13	83 256	2,153 00	01/28/09	1,143.94	..	1,009 06	Gross proceeds
10/08/13	193 947	5,704 00	01/28/09	2,664 83	..	3,039 17	Gross proceeds
	Security total	7,857.00		3,808 77	0.00	4,048 23	
FEDERATED REAL RETURN BOND FD #185 IS / CUSIP 31420C753 / Symbol RRFIX							
01/15/13	2,367.228	26,726 00	05/03/10	25,992 16	.	733 84	Gross proceeds
	2 tax lots for 10/08/13 Total proceeds (and cost when required) reported to the IRS						
	7,322 989	78,063 05	05/03/10	80,406 42	.	-2,343.37	Gross proceeds
	3,296 712	35,142 95	10/20/10	36,725 38	..	-1,582 43	Gross proceeds
10/08/13	10,619 701	113,206 00	VARIOUS	117,131 80	0 00	-3,925 80	Total of 2 lots
	Security total	139,932 00		143,123 96	0 00	-3,191 96	
FEDERATED TOTAL RETURN BOND FUND #328 IS SHS / CUSIP 31428Q101 / Symbol FTRBX							
04/29/13	5,949 300	68,060 00	04/24/08	63,419 54	..	4,640 46	Gross proceeds
07/15/13	907 650	9,966 00	04/24/08	9,675 55	...	290 45	Gross proceeds
	Security total	78,026.00		73,095 09	0 00	4,930 91	
FEDERATED INTL SMALL-MID CO #695 CL A / CUSIP 31428U748 / Symbol ISCAIX							
01/15/13	67 161	2,673.00	10/21/09	2,112 22	.	560 78	Gross proceeds
04/29/13	57.386	2,416 00	10/21/09	1,604 79	.	611.21	Gross proceeds
07/15/13	74 994	3,293 00	10/21/09	2,358 56	.	934 44	Gross proceeds
10/08/13	46,080	2,104 00	10/21/09	1,448.22	.	654 78	Gross proceeds
	Security total.	10,486.00		7,724 79	0.00	2,761.21	
FEDERATED INTERNATIONAL LEADERS FD #103 CL A / CUSIP 31428U847 / Symbol FGFAIX							
01/15/13	914 993	25,144.00	05/03/10	19,992 60	..	5,151 40	Gross proceeds
07/15/13	341 305	9,833.00	05/03/10	7,457 51	.	2,375 49	Gross proceeds
10/08/13	728 943	23,071 00	05/03/10	15,927 40	.	7,143 60	Gross proceeds
	Security total.	58,048 00		43,377 51	0 00	14,670 49	

* This is Important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).

**For NONCOVERED tax lots, values for "Date of acquisition," "Cost or other basis" and "Wash sale loss disallowed" are provided for your reference and are NOT reported to the IRS

Less commissions

PIONEER BANK & TRUST
704 SEVENTH AVENUE

Proceeds from Broker and-Barter Exchange Transactions

Account 00143814480

2013 1099-B*

(continued)

OMB No 1545-0715

LONG-TERM TRANSACTIONS 6 - NONCOVERED tax lot for which cost basis is NOT reported to the IRS**

Report on Form 8949, Part II, with Box E checked

8 - Description / CUSIP / 1d - Symbol

Report on Form 8742, Part IV, will box 2 checked

8 - Description / CUSIP / 1d - Symbol				These columns are not reported to the IRS			
1a - Date of Sale or exchange	1e - Quantity	2a - Proceeds of stocks, bonds, etc	Date of acquisition	Cost or other basis	Wash sale loss disallowed	Gain or loss(-)	Additional information
ISHARES US REAL ESTATE INDEX FUND / CUSIP 464287739 / Symbol IYR							
01/15/13	42 000	2,798 45	05/03/10	2,306 20	.	492 25	Gross proceeds
04/29/13	141 000	10,244 11	05/03/10	7,742 24	.	2,501 87	Gross proceeds
07/15/13	464 000	31,798 73	05/03/10	25,478 01	.	6,320 72	Gross proceeds
	Security total	44,841.29		35,526 45	0 00	9,314 84	
OPPENHEIMER COMMODITY STRAT TOTAL RETURN FD Y / CUSIP 68380Y409 / Symbol QRAYX							
07/15/13	11,242 573	34,065 00	05/04/10	38,337 17	.	-4,272 17	Gross proceeds
	Totals:	759,869.29		663,111.00	0 00	96,758.29	

* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).

**For NONCOVERED tax lots, values for "Date of acquisition," "Cost or other basis" and "Wash sale loss disallowed" are provided for your reference and are NOT reported to the IRS.

Less commissions.