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 , 2013, and ending , 20

Name of foundation: MAX AND LORAYNE COOPER FOUNDATION

A Employer identification number: 54-6828582

Number and street (or P O box number if mail is not delivered to street address): 121 SUMMIT PARKWAY

Room/suite:

B Telephone number (see instructions): (205) 942-0451

City or town, state or province, country and ZIP or foreign postal code: BIRMINGHAM, AL 35209

C If exemption application is pending, check here ▶ ☐

D 1 Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test check here and attach computation ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶ $ 8,237,161.

J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) ________ *(Part I, column (d) must be on cash basis)*

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)	8,000,000.			
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	63,977.	63,977.		ATCH 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	32,321.			
b	Gross sales price for all assets on line 6a 75,146.				
7	Capital gain net income (from Part IV, line 2)		32,321.		
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) ATCH 2	281.	281.		
12	**Total.** Add lines 1 through 11	8,096,579.	96,579.		
Operating and Administrative Expenses 13	Compensation of officers, directors, trustees, etc	0			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule)				
c	Other professional fees (attach schedule) *	17,754.	17,754.		
17	Interest				
18	Taxes (attach schedule) (see instructions) ATCH 4	1,538.	1,538.		
19	Depreciation (attach schedule) 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	19,292.	19,292.		
25	Contributions, gifts, grants paid	500.			500.
26	**Total expenses and disbursements** Add lines 24 and 25	19,792.	19,292.		500.
27	Subtract line 26 from line 12				
a	**Excess of revenue over expenses and disbursements**	8,076,787.			
b	**Net investment income** (if negative, enter -0-)		77,287.		
c	**Adjusted net income** (if negative, enter -0-)				

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*ATCH 3

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	100.	398,657.	398,657.
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ 4,070.			
		Less allowance for doubtful accounts ▶		4,070.	4,070.
	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			
	10 a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) ATCH 5		2,983,650.	3,182,828.
	c	Investments - corporate bonds (attach schedule) ATCH 6		4,690,510.	4,651,606.
	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)	100.	8,076,887.	8,237,161.
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** ▶ [X] **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	100.	8,076,887.	
	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			
	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)	100.	8,076,887.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	100.	8,076,887.	

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	100.
2	Enter amount from Part I, line 27a	2	8,076,787.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	8,076,887.
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	8,076,887.

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 PART IV SCHEDULE			
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				
b				
c				
d				
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				
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	32,321.
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			
2011			
2010			
2009			
2008			

2	**Total** of line 1, column (d)	2	0
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	4,294,075.
5	Multiply line 4 by line 3	5	
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	773.
7	Add lines 5 and 6	7	773.
8	Enter qualifying distributions from Part XII, line 4	8	500.

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	1,546.
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	
3	Add lines 1 and 2	3	1,546.
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	1,546.
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	1,546.
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** ▶ **Refunded** ▶	11	

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 ▶ $ 0 (2) On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
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		
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) ▶ AL,			
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)*

			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 ▶ N/A

14 The books are in care of ▶ MAX COOPER Telephone no ▶ 205-942-0451

Located at ▶ 121 SUMMIT PARKWAY HOMEWOOD, AL ZIP+4 ▶ 35209

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

			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

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? ☐ 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		X
	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 ▶			
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 ▶			
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		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

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

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

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

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

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

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

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATCH 7		0	0	0

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

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
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
NOT APPLICABLE		0
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	
All other program-related investments See instructions 3 NONE	
Total. Add lines 1 through 3 ▶	

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	2,343,091.
b	Average of monthly cash balances	1b	2,016,376.
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	4,359,467.
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	4,359,467.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount see instructions)	4	65,392.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	4,294,075.
6	**Minimum investment return.** Enter 5% of line 5	6	214,704.

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	214,704.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,546.		
b	Income tax for 2013 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	1,546.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	213,158.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	213,158.
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	213,158.

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	500.
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	500.
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	500.

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				213,158.
2	Undistributed income, if any as of the end of 2013				
a	Enter amount for 2012 only			5.	
b	Total for prior years 20 11 ,20 10 ,20 09				
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 ▶ $ 500.				
a	Applied to 2012, but not more than line 2a			5.	
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				495.
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2013 *(If an amount appears in column (d) the same amount must be shown in column (a).)*				
6	**Enter the net total of each column as indicated below:**				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b	Prior years' undistributed income Subtract line 4b from line 2b				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d	Subtract line 6c from line 6b Taxable amount - see instructions				
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions				
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				212,663.
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	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				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

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					
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 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))

MAX COOPER

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

N/A

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

ATCH 8

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

ATCH 9

c Any submission deadlines

NONE

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

NONE

Part XV Supplementary Information (continued)

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

Recipient 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*				
RONALD MCDONALD HOUSE 1700 4TH AVENUE SOUTH BIRMINGHAM, AL 35233		PC	GENERAL SUPPORT	500.
Total ▶ **3a**				500.
b *Approved for future payment*				
Total ▶ **3b**				

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	63,977.	
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			14	281.	
8 Gain or (loss) from sales of assets other than inventory			18	32,321.	
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)				96,579.	

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 96,579.

(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.)
N/A	NOT APPLICABLE

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
	N/A		N/A

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

Max Cooper | 5/14/14 | Trustee

Signature of officer or trustee | Date | Title

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
Carol L. Yednak		5/12/2014		P00952586
Firm's name ▶ PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶ 13-4008324	
Firm's address ▶ 569 BROOKWOOD VILLAGE STE 851 BIRMINGHAM, AL 35209			Phone no 205-414-4000	

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

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

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

OMB No 1545-0047

2013

Name of the organization
MAX AND LORAYNE COOPER FOUNDATION

Employer identification number
54-6828582

Organization type (check one)

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year total contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable etc purposes, but these contributions did not total to more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions of $5,000 or more during the year . . . . ▶ $______________

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

Name of organization MAX AND LORAYNE COOPER FOUNDATION

Employer identification number 54-6828582

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MAX COOPER 121 SUMMIT PARKWAY HOMEWOOD, AL 35209	$ 8,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)

Name of organization MAX AND LORAYNE COOPER FOUNDATION	Employer identification number 54-6828582

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
----		$	
----		$	
----		$	
----		$	
----		$	
----		$	

Name of organization MAX AND LORAYNE COOPER FOUNDATION

Employer identification number 54-6828582

Part III ***Exclusively*** **religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than $1,000 for the year.** Complete columns **(a)** through **(e)** and the following line entry.

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **$1,000 or less** for the year (Enter this information once. See instructions) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

MAX AND LORAYNE COOPER FOUNDATION 54-6828582

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					30,894.	
		MB FINANCIAL 8500					VAR	VAR
5,658.		5,472.					186.	
		MB FINANCIAL 8400					VAR	VAR
38,594.		37,353.					1,241.	
TOTAL GAIN(LOSS)							32,321.	

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ATTACHMENT 1

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
MB FINANCIAL 8500 - DIVIDENDS		19,778.	19,778.
MB FINANCIAL 8500 - INTEREST		12,774.	12,774.
MB FINANCIAL 8400 - DIVIDENDS		35,731.	35,731.
MB FINANCIAL 8400 - INTEREST		79.	79.
MB FINANCIAL 7013 - INTEREST		482.	482.
MB FINANCIAL 8500 - ACCRUED INTEREST		-4,867.	-4,867.
	TOTAL	63,977.	63,977.

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
OTHER INCOME	281.	281.
TOTALS	281.	281.

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
AGENCY FEES - 8400	8,929.	8,929.
AGENCY FEES - 8500	8,825.	8,825.
TOTALS	17,754.	17,754.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAXES - 8400	1,234.	1,234.
FOREIGN TAXES - 8500	304.	304.
TOTALS	1,538.	1,538.

ATTACHMENT 5

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
ACCOUNT 8500, SEE ATTACHMENT A	383,902.	409,332.
ACCOUNT 8400, SEE ATTACHMENT B	2,599,748.	2,773,496.
TOTALS	2,983,650.	3,182,828.

ATTACHMENT 6

FORM 990PF, PART II - CORPORATE BONDS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
ACCOUNT 8500, SEE ATTACHMENT A	3,459,350.	3,429,476.
ACCOUNT 8400, SEE ATTACHMENT B	1,231,160.	1,222,130.
TOTALS	4,690,510.	4,651,606.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 7

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
MAX COOPER 121 SUMMIT PARKWAY HOMEWOOD, AL 35209	TRUSTEE	0	0	0
MARTIN SOLOMON 1160 BEACON STREET BROOKLINE, MA 02246	TRUSTEE	0	0	0
SAM DIPIAZZA 112 E. 74TH STREET NEW YORK, NY 10021	TRUSTEE	0	0	0
	GRAND TOTALS	0	0	0

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

MAX COOPER
121 SUMMIT PRKWY HOMEWOOD, AL 35209
205-942-0451

990PF, PART XV - FORM AND CONTENTS OF SUBMITTED APPLICATIONS

APPLICATIONS SHOULD BE SUBMITTED IN WRITING INCLUDING INFORMATION FOR YOUR CHARITABLE PURPOSE.

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/form1041*.

OMB No 1545-0092

2013

Name of estate or trust: MAX AND LORAYNE COOPER FOUNDATION

Employer identification number: 54-6828582

Note: *Form 5227 filers need to complete **only** Parts I and II*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	44,252.	42,825.		1,427.
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	5	
6 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2012 Capital Loss Carryover Worksheet	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h) Enter here and on line 17, column (3) on the back ▶	7	1,427.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	12	
13 Capital gain distributions	13	30,894.
14 Gain from Form 4797, Part I	14	
15 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2012 Capital Loss Carryover Worksheet	15	( )
16 **Net long-term capital gain or (loss).** Combine lines 8a through 15 in column (h) Enter here and on line 18a, column (3) on the back ▶	16	30,894.

Part III Summary of Parts I and II

Caution: *Read the instructions **before** completing this part*

			(1) Beneficiaries' (see instr)	(2) Estate's or trust's	(3) Total
17	**Net short-term gain or (loss)**	17			1,427.
18	**Net long-term gain or (loss):**				
a	Total for year	18a			30,894.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht)	18b			
c	28% rate gain	18c			
19	**Total net gain or (loss).** Combine lines 17 and 18a ▶	19			32,321.

Note: *If line 19, column (3) is a net gain enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and **do not** complete Part IV If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary*

Part IV Capital Loss Limitation

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of		
a	The loss on line 19, column (3) **or b** $3,000	20	( )

Note: *If the loss on line 19 column (3), is more than $3,000 **or** if Form 1041 page 1 line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041 line 2b(2), **and** Form 1041, line 22, is more than zero

Caution: *Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if*

- *Either line 18b, col (2) or line 18c, col (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.*

Form 990-T trusts. Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col (2) or line 18c, col (2) is more than zero

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			21			
22	Enter the **smaller** of line 18a or 19 in column (2) but not less than zero	22					
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23					
24	Add lines 22 and 23	24					
25	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0- ▶	25					
26	Subtract line 25 from line 24 If zero or less, enter -0-			26			
27	Subtract line 26 from line 21 If zero or less, enter -0-			27			
28	Enter the **smaller** of the amount on line 21 or $2,450			28			
29	Enter the **smaller** of the amount on line 27 or line 28			29			
30	Subtract line 29 from line 28 If zero or less, enter -0- This amount is taxed at 0% ▶					30	
31	Enter the smaller of line 21 or line 26			31			
32	Subtract line 30 from line 26			32			
33	Enter the **smaller** of line 21 or $11,950			33			
34	Add lines 27 and 30			34			
35	Subtract line 34 from line 33 If zero or less, enter -0-			35			
36	Enter the **smaller** of line 32 or line 35			36			
37	Multiply line 36 by 15% ▶					37	
38	Enter the amount from line 31			38			
39	Add lines 30 and 36			39			
40	Subtract line 39 from line 38. If zero or less, enter -0-			40			
41	Multiply line 40 by 20% ▶					41	
42	Figure the tax on the amount on line 27 Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			42			
43	Add lines 37, 41, and 42			43			
44	Figure the tax on the amount on line 21 Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			44			
45	**Tax on all taxable income.** Enter the **smaller** of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) ▶					45	

Attachment A

Account Name : Max and Lorayne Cooper Foundation - II | Account No : 8500

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Rate	Maturity	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
	Money Market								
184,725 58	MB Financial Bank Trust Deposit Acct			184,725 58	100 00	184,725 58	28 10	0 02%	2 75
46 68 *	MB Financial Bank Trust Deposit Acct			46 68	100 00	46 68	0 01	0 02%	0 21
	Totals			**184,772.26**		**184,772.26**	**28.11**		**2 96**
	Brokered CDs								
150,000	Synovus Bank, GA CD	0 350%	09/11/2014	150,000 00	99 88	149,826 45	525 00	0 35%	161 10
	Totals			**150,000.00**		**149,826.45**	**525.00**		**161.10**
	Government Agencies								
45,000	Federal Farm Credit Bank	4 500%	12/15/2015	48,765 60	107 96	48,580 97	2,025 00	4 17%	90 00
100,000	Federal Home Loan Bank	5 625%	06/13/2016	113,444 00	111 56	111,560 30	5,625 00	5 04%	281 25
100,000	Federal Natl Mtg Assn Note	4 600%	06/05/2018	114,089 00	112 28	112,280 30	4,600 00	4 10%	332 22
90,000	Federal Farm Credit Bank	4 900%	06/12/2018	103,380 30	112 70	101,432 52	4,410 00	4 35%	232 75
100,000	Federal Home Loan Bank	4 125%	12/13/2019	111,100 00	109 73	109,728 60	4,125 00	3 76%	206 25
100,000	Federal Home Loan Bank	4 625%	06/12/2020	111,148 00	112 02	112,023 00	4,625 00	4 13%	244 10
100,000	Federal Home Loan Bank	5 250%	12/11/2020	118,442 00	115 83	115,826 40	5,250 00	4 53%	291 67
25,000	Federal Natl Mtg Assn Note	5 450%	10/18/2021	28,106 75	111 48	27,871 05	1,362 50	4 89%	276 28
	Totals			**748,475 65**		**739,303.14**	**32,022.50**		**1,954.52**
	Municipal Bond-Taxable								
50,000	California State Var Purp	5 950%	04/01/2016	55,973 50	110 72	55,360 50	2,975 00	5 37%	743 75
50,000	Fond Du Lac, WI Txbl Prom Nt	3 500%	03/01/2021	51,477 00	100 84	50,419 50	1,750 00	3 47%	72 92
75,000	Texas Tollway Auth Txbl	3 719%	09/01/2022	75,615 75	99 18	74,385 00	2,789 25	3 75%	929 75
	Totals			**183,066.25**		**180,165.00**	**7,514.25**		**1,746.42**
	Mutual Fund - Fixed Income								
28,184 901	Goldman Sachs Local Emerging Markets Debt Cl			244,165 22	8 47	238,726 11	12,620 61	5 29%	1,036 26

Summary Of Investment Holdings

Shares or Par Value	Investment Category			Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
14,066 189	T Rowe Price International Bond #76			133,573 98	9 50	133,628 80	3,036 41	2 27%	254 34
41,347 505	T Rowe Price High Yield Fund #57			292,591 49	7 15	295,634 66	18,088 09	6 12%	1,497 07
	Totals			**670,330 69**		**667,989.57**	**33,745.11**		**2,787.67**
	Corporate Bonds								
80,000	CVS Caremark Corp	4 875%	09/15/2014	83,468 80	102 99	82,394 00	3,900 00	4 73%	1,148 33
50,000	Directv Hldgs 4 7500% 10/01/	4 750%	10/01/2014	52,326 50	102 98	51,487 55	2,375 00	4 61%	593 75
75,000	Morgan Stanley 4 2000% 11/20	4 200%	11/20/2014	77,464 50	103 18	77,385 00	3,150 00	4 07%	358 75
50,000	Goldman Sachs	5 750%	10/01/2016	56,065 00	111 60	55,799 55	2,875 00	5 15%	718 75
75,000	Bank of America 5 6250% 10/1	5 625%	10/14/2016	84,071 25	111 44	83,578 73	4,218 75	5 05%	902 34
55,000	Citigroup Inc	6 000%	08/15/2017	63,360 00	113 98	62,686 80	3,300 00	5 26%	1,246 67
50,000	Starbucks Corp	6 250%	08/15/2017	58,775 00	116 52	58,259 90	3,125 00	5 36%	1,180 56
50,000	Bear Stearns Co JPM 6 4000%	6 400%	10/02/2017	57,405 50	116 06	58,028 05	3,200 00	5 51%	791 11
50,000	Dominion Resources Inc	6 400%	06/15/2018	60,036 50	116 62	58,309 70	3,200 00	5 49%	142 22
50,000	Halliburton Co	5 900%	09/15/2018	59,100 00	116 35	58,176 65	2,950 00	5 07%	868 61
50,000	XTO Energy Inc	6 500%	12/15/2018	62,095 00	120 92	60,458 35	3,250 00	5 38%	144 44
75,000	Amgen Inc 5 7000% 02/01/19	5 700%	02/01/2019	85,012 50	115 24	86,430 23	4,275 00	4 95%	1,781 25
90,000	Petrohawk Energy	6 250%	06/01/2019	99,247 00	110 20	99,180 00	5,625 00	5 67%	468 75
50,000	Berkshire Hathaway 3 7500% 0	3 750%	08/15/2021	51,937 50	103 10	51,551 55	1,875 00	3 64%	708 33
	Totals			**950,365.05**		**943,726.06**	**47,318.75**		**11,053.86**
	Common Stock								
66	Aflac Inc			3,957 33	66 80	4,408 80	97 68	2 22%	0 00
84	Agilent Technologies Inc			3,988 15	57 19	4,803 96	44 35	0 92%	11 09
40	Allergan Inc			3,617 76	111 08	4,443.20	8 00	0 18%	0 00
15	Apple Computer Inc			6,968 98	561 02	8,415 30	183 00	2 17%	0 00

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
67	Cbs Corp New Cl B	3,535 64	63 74	4,270 58	32 16	0 75%	8 04
37	Coach Inc	2,009 30	56 13	2,076 81	49 95	2 41%	12 49
67	Coca Cola Co	2,652 96	41 31	2,767 77	75 04	2 71%	0 00
70	Commerce Bancshares Inc	3,080 42	44 91	3,143 70	63 00	2 00%	0 00
88	CVS Corp Com	5,298 11	71 57	6,298 16	96 80	1 54%	0 00
51	DirectTV Com	3,119 90	69 06	3,522 06	0 00	0 00%	0 00
41	Dover Corp	3,544 97	96 54	3,958 14	61 50	1 55%	0 00
37	Edwards Lifesciences Corp	2,629 44	65 76	2,433 12	0 00	0 00%	0 00
48	Energizer Holdings Inc	4,896 55	108 24	5,195 52	96 00	1 85%	0 00
54	F5 Networks Inc	4,488 01	90 86	4,906 44	0 00	0 00%	0 00
24	Fedex Corp	2,658 83	143 77	3,450 48	14 40	0 42%	3 60
69	General Mills Inc	3,495 28	49 91	3,443 79	104 88	3 05%	0 00
50	Hollyfrontier Corp	2,220 70	49 69	2,484 50	60 00	2 41%	0 00
235	Intel Corp	5,317 79	25 96	6,099 43	211 50	3 47%	0 00
98	J P Morgan Chase & Co	5,328 95	58 48	5,731 04	148 96	2 60%	0 00
163	Marathon Oil Corp	5,762 11	35 30	5,753 90	123 88	2 15%	0 00
95	Marsh & McLennan Cos Inc	4,006 77	48 36	4,594 20	95 00	2 07%	0 00
8	Mastercard Inc Class A	4,883 80	835 46	6,683 68	35 20	0.53%	0 00
130	Merck & Co	6,236 64	50 05	6,506 50	228 80	3 52%	57 20
108	Microsoft Corp	3,579 08	37 41	4,040 28	120 96	2 99%	0 00
41	Norfolk Southern Corp	3,118 74	92 83	3,806 03	85 28	2 24%	0 00
66	Oceaneering International Inc	5,358 15	78 88	5,206 08	58 08	1 12%	0 00
194	Oracle Corp	6,245 26	38 26	7,422 44	93 12	1 25%	0 00
38	Parker-Hannifin Corp	3,919 20	128 64	4,888 32	68 40	1 40%	0 00

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
82	Qualcomm Inc	5,280 55	74 25	6,088 50	114 80	1 89%	0 00
25	Ralph Lauren Corp	4,402 18	176 57	4,414 25	45 00	1 02%	11 25
89	Spectra Energy Corp	3,111 09	35 62	3,170 18	108 58	3 43%	0 00
50	Starbucks Corporation	3,523 46	78 39	3,919 50	52 00	1 33%	0 00
83	State Street Corp	5,796 61	73 39	6,091 37	86 32	1 42%	21 58
30	Union Pacific Corp	4,810 17	168 00	5,040 00	94 80	1 88%	23 70
86	Unitedhealth Group Inc	6,241 88	75 30	6,475 80	96 32	1 49%	0 00
132	Wells Fargo & Co - New	5,770 36	45 40	5,992 80	158 40	2 64%	0 00
106	Whole Foods Market Inc	5,830 23	57 83	6,129 98	50 88	0 83%	0 00
100	Williams Companies Inc	3,546 72	38 57	3,857 00	152 00	3 94%	0 00
	Totals	**164,232.07**		**181,933.61**	**3,215.04**		**148.95**
	Mutual Fund - Equity						
466 353	JP Morgan Mid Cap Value Fund I #758	16,074 41	35 12	16,378 32	142 88	0 87%	0 00
422 998	Lazard Emerging Markets Equity Fund (638)	7,789 62	18 67	7,897 37	151 27	1 92%	0 00
995 465	MFS International Value - I	33,610 22	35 18	35,020 46	658 50	1 88%	0 00
407 673	Oppenheimer Developing MKT-I	14,426 80	37 57	15,316 27	86 81	0 57%	0 00
1,048 169	Scout International Fund	37,269 70	37 26	39,054 78	461 40	1 18%	0 00
150.395	T Rowe Price Mid-Cap Growth Fd #64	10,642 38	72 78	10,945 75	0 00	0 00%	0 00
243 52	Undiscovered Managers Behavioral Value - Ins	12,470 68	53 75	13,089 20	82 23	0 63%	0 00
550 886	Vanguard 500 Index Fund	75,879 04	140 72	77,520 68	1,425 14	1 84%	0 00
	Totals	**208,162 85**		**215,222.83**	**3,008.23**		**0.00**
	Closed End - Equity - ETF						
140	Sector SPDR Trust SBI-Materials - ETF	5,747 61	46 22	6,470 80	134 44	2 08%	0 00
115	Sector SPDR Trust Utilities - ETF	4,418 83	37 97	4,366 55	168 53	3 86%	0 00

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
16	Vanguard Telecommunications Services ETF	1,340 24	83 66	1,338 56	51 89	3 88%	0 00
	Totals	**11,506 68**		**12,175.91**	**354.86**		**0.00**
	Mutual Fund - Alt. Strategy						
20,500 076	Goldman Sachs Absolute Ret Trk - 1	195,713 20	9 32	191,060 71	0 00	0 00%	0 00
35,701 558	Goldman Sachs Commodity Strategy Fund	202,377 58	5 67	202,427 83	0 00	0 00%	0 00
13,567 197	Invesco Global Real Estate Fund	160,724 54	11 70	158,736 20	4,224 83	2 66%	0 00
6,041 802	Lazard GL Listed Infrastructure Portfol -Inst	77,587 22	13 13	79,328 86	1,963 34	2 47%	0 00
4,590 2	Vanguard Inflat Protect-Admiral	120,709 77	25 47	116,912 39	2,134 44	1 83%	0 00
	Totals	**757,112.31**		**748,465.99**	**8,322 61**		**0.00**
	Total Investments	**4,028,023 81**		**4,023,580.82**	**136,054.46**		**17,855 48**
	Plus Accrued Income			**17,855.48**			
	Plus Net Cash			**0.00**			
	Total Market Value			**4,041,436.30**			

Note : '' Denotes Invested Income*

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
	Money Market						
213,568 52	MB Financial Bank Trust Deposit Acct	213,568 52	100 00	213,568 52	32 48	0 02%	1 79
316 43	* MB Financial Bank Trust Deposit Acct	316 43	100 00	316 43	0 05	0 02%	0 17
	Totals	**213,884.95**		**213,884.95**	**32.53**		**1.96**
	Mutual Fund - Fixed Income						
15,095 324	Baird Core Plus Bond Inst	163,238 05	10 77	162,576 64	5,201 85	3 20%	0 00
21,069 892	Federated Short Term Income Fd #65	181,063 36	8 57	180,568 97	2,808 45	1 56%	240 89
7,129 466	Goldman Sachs Local Emerging Markets Debt Cl	61,764 11	8 47	60,386 58	3,192 43	5 29%	262 09
15,067 601	Pimco Total Return Fund - Inst	162,428 01	10 69	161,072 65	4,164 78	2 59%	217 52
3,558 09	T Rowe Price International Bond #76	33,786 54	9 50	33,801 86	768 07	2 27%	64 34
10,458 991	T Rowe Price High Yield Fund #57	74,007 59	7 15	74,781 79	4,575 44	6 12%	378 69
	Totals	**676,287.66**		**673,188 49**	**20,711.02**		**1,163 53**
	Common Stock						
453	Aflac Inc	27,161 83	66 80	30,260 40	670 44	2 22%	0 00
576	Agilent Technologies Inc	27,348 48	57 19	32,941 44	304 13	0 92%	76 03
267	Allergan Inc	24,147 76	111 08	29,658 36	53 40	0 18%	0 00
99	Apple Computer Inc	45,897 29	561 02	55,540 98	1,207 80	2 17%	0 00
456	Cbs Corp New Cl B	24,063 65	63 74	29,065 44	218 88	0 75%	54 72
251	Coach Inc	13,622 72	56 13	14,088 63	338 85	2 41%	84 71
457	Coca Cola Co	18,087 47	41 31	18,878.67	511 84	2 71%	0 00
479	Commerce Bancshares Inc	21,079 85	44 91	21,511 89	431 10	2 00%	0 00
603	CVS Corp Com	36,301 83	71 57	43,156 71	663 30	1 54%	0 00
344	DirectTV Com	21,052 28	69 06	23,756 64	0 00	0 00%	0 00
280	Dover Corp	24,212 47	96 54	27,031 20	420 00	1 55%	0 00

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
254	Edwards Lifesciences Corp	18,048 57	65 76	16,703 04	0 00	0 00%	0 00
324	Energizer Holdings Inc	33,063 27	108 24	35,069 76	648 00	1 85%	0 00
362	F5 Networks Inc	30,084 60	90 86	32,891 32	0 00	0 00%	0 00
164	Fedex Corp	18,158 88	143 77	23,578 28	98 40	0 42%	24 60
475	General Mills Inc	24,061 62	49 91	23,707 25	722 00	3 05%	0 00
342	Hollyfrontier Corp	15,192 11	49 69	16,993 98	410 40	2 41%	0 00
1,601	Intel Corp	36,226 87	25 96	41,553 96	1,440 90	3 47%	0 00
665	J P Morgan Chase & Co	36,169 66	58 48	38,889 20	1,010 80	2 60%	0 00
1,107	Marathon Oil Corp	39,137 27	35 30	39,077 10	841 32	2 15%	0 00
644	Marsh & McLennan Cos Inc	27,161 25	48 36	31,143 84	644 00	2 07%	0 00
59	Mastercard Inc Class A	36,007 36	835 46	49,292 14	259 60	0 53%	0 00
883	Merck & Co	42,361 44	50 05	44,194 15	1,554 08	3 52%	388 52
733	Microsoft Corp	24,288 83	37 41	27,421 53	820 96	2 99%	0 00
277	Norfolk Southern Corp	21,072 59	92 83	25,713 91	576 16	2 24%	0 00
447	Oceaneering International Inc	36,288 45	78 88	35,259 36	393 36	1 12%	0 00
1,320	Oracle Corp	42,493 41	38 26	50,503 20	633 60	1 25%	0 00
263	Parker-Hannifin Corp	27,124 67	128 64	33,832 32	473 40	1 40%	0 00
562	Qualcomm Inc	36,199 99	74 25	41,728 50	786 80	1 89%	0 00
171	Ralph Lauren Corp	30,129 83	176 57	30,193 47	307 80	1 02%	76 95
604	Spectra Energy Corp	21,116 13	35 62	21,514 48	736 88	3 43%	0 00
343	Starbucks Corporation	24,178 03	78 39	26,887 77	356 72	1 33%	0 00
562	State Street Corp	39,249 61	73 39	41,245 18	584 48	1 42%	146 12
206	Union Pacific Corp	33,018 43	168 00	34,608 00	650 96	1 88%	162 74
584	Unitedhealth Group Inc	42,385 82	75 30	43,975 20	654 08	1 49%	0 00

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
898	Wells Fargo & Co - New	39,251 54	45 40	40,769 20	1,077 60	2 64%	0 00
720	Whole Foods Market Inc	39,608 33	57 83	41,637 60	345 60	0 83%	0 00
681	Williams Companies Inc	24,157 17	38 57	26,266 17	1,035 12	3 94%	0 00
	Totals	**1,119,211.36**		**1,240,540.27**	**21,882.76**		**1,014.39**
	Mutual Fund - Equity						
3,161 481	JP Morgan Mid Cap Value Fund I #758	108,945 97	35 12	111,031 21	968 58	0 87%	0 00
2,867 571	Lazard Emerging Markets Equity Fund (638)	52,794 36	18 67	53,537 55	1,025 50	1 92%	0 00
6,748 408	MFS International Value - I	227,795 59	35 18	237,408 99	4,464 07	1 88%	0 00
2,763 675	Oppenheimer Developing MKT-I	97,776 58	37 57	103,831 27	588 47	0 57%	0 00
7,105 698	Scout International Fund	252,620 26	37 26	264,758 31	3,127 93	1 18%	0 00
1,019 553	T Rowe Price Mid-Cap Growth Fd #64	72,128 20	72 78	74,203 07	0 00	0 00%	0 00
1,650 86	Undiscovered Managers Behavioral Value - Ins	84,521 54	53 75	88,733 73	557 46	0 63%	0 00
3,669 869	Vanguard 500 Index Fund	505,487 76	140 72	516,423 97	9,493.95	1 84%	0 00
	Totals	**1,402,070.26**		**1,449,928.10**	**20,225 96**		**0.00**
	Closed End - Equity - ETF						
955	Sector SPDR Trust SBI-Materials - ETF	39,207 18	46 22	44,140 10	917 04	2 08%	0 00
784	Sector SPDR Trust Utilities - ETF	30,129 24	37 97	29,768 48	1,148 90	3 86%	0 00
109	Vanguard Telecommunications Services ETF	9,130 39	83 66	9,118 94	353 49	3 88%	0 00
	Totals	**78,466.81**		**83,027 52**	**2,419.43**		**0.00**
	Mutual Fund - Alt. Strategy						
16,343 237	Goldman Sachs Absolute Ret Trk - 1	156,010 92	9 32	152,318.97	0 00	0 00%	0 00
21,356 681	Goldman Sachs Commodity Strategy Fund	121,068 89	5 67	121,092 38	0 00	0 00%	0 00
10,144 875	Invesco Global Real Estate Fund	120,180 25	11 70	118,695 04	3,159 11	2 66%	0 00
6,025 085	Lazard GL Listed Infrastructure Portfol -Inst	77,360 87	13 13	79,109 37	1,957 91	2 47%	0 00

Summary Of Investment Holdings

Shares or Par Value	Investment Category	Tax Cost	Unit Value	Market Value	Estimated Ann Inc	Curr Yield	Accrued Income
3,051 666	Vanguard Inflat Protect-Admiral	80,251 18	25 47	77,725 93	1,419 02	1 83%	0 00
	Totals	554,872 11		548,941 69	6,536.04		0.00
	Total Investments	4,044,793.15		4,209,511.02	71,807.74		2,179.88
	Plus Accrued Income			2,179 88			
	Plus Net Cash			0.00			
	Total Market Value			4,211,690.90			

Note : '' Denotes Invested Income*