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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](http://www.irs.gov/form990pf).

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation <b>ROGER B. SMITH FAMILY CHARITABLE TRUST</b>		A Employer identification number <b>58-6331843</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>3630 JAPPELOUP LANE</b>	Room/suite	B Telephone number <b>561-383-8407</b>
City or town, state or province, country, and ZIP or foreign postal code <b>WELLINGTON, FL 33414</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input checked="" type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) <b>\$ 1,387,341.</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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).)		(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				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		56,726.	56,726.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		50,758.			
b Gross sales price for all assets on line 6a <b>158,753.</b>					
7 Capital gain net income (from Part IV, line 2)			50,758.		
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)					
11 Other income					
12 Total. Add lines 1 through 11		107,484.	107,484.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees <b>STMT 2</b>		4,550.	2,275.		0.
c Other professional fees					
17 Interest					
18 Taxes <b>STMT 3</b>		1,543.	0.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses					
24 Total operating and administrative expenses. Add lines 13 through 23		6,093.	2,275.		0.
25 Contributions, gifts, grants paid		57,500.			57,500.
26 Total expenses and disbursements. Add lines 24 and 25		63,593.	2,275.		57,500.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		43,891.			
b Net investment income (if negative, enter -0-)			105,209.		
c Adjusted net income (if negative, enter -0-)				N/A	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		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		28,273.	137,645.	137,645.
	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				
	7	Other notes and loans receivable ▶				
		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				
	b	Investments - corporate stock STMT 4	923,240.	953,262.	1,031,576.	
	c	Investments - corporate bonds STMT 5	441,419.	345,916.	218,120.	
	11	Investments - land, buildings, and equipment basis ▶				
	Less: accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other					
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		1,392,932.	1,436,823.	1,387,341.	
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				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		0.	0.	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>				
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>				
	27	Capital stock, trust principal, or current funds	0.	0.		
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
	29	Retained earnings, accumulated income, endowment, or other funds	1,392,932.	1,436,823.		
	30	Total net assets or fund balances	1,392,932.	1,436,823.		
	31	Total liabilities and net assets/fund balances	1,392,932.	1,436,823.		

## 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	1,392,932.
2	Enter amount from Part I, line 27a	2	43,891.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,436,823.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,436,823.

**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.)
<b>1a PUBLICLY TRADED SECURITIES</b>		<b>P</b>		
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 158,753.		107,995.	50,758.	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a			50,758.	
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>		2 50,758.
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). If (loss), enter -0- in Part I, line 8		<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>		3 N/A

**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	63,150.	1,055,719.	.059817
2011	25,750.	869,677.	.029609
2010	72,761.	770,315.	.094456
2009	78,162.	834,024.	.093717
2008	59,190.	1,122,317.	.052739
2 Total of line 1, column (d)			2 .330338
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 .066068
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4 1,282,338.
5 Multiply line 4 by line 3			5 84,722.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,052.
7 Add lines 5 and 6			7 85,774.
8 Enter qualifying distributions from Part XII, line 4 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.			8 57,500.

**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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	2,104.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	2,104.
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	2,104.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,280.	
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	1,280.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	824.	
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
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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
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? If "Yes," attach a detailed description of the activities.		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		X
4a 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?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		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? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> GA, FL		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

**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 ▶ N/A	13	X	
14	The books are in care of ▶ ROGER B. SMITH Telephone no. ▶ 561-383-8407 Located at ▶ 3630 JAPPELOUP LANE, WELLINGTON, FL ZIP+4 ▶ 33414			
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	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 ▶	16	Yes	No 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
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	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?	1b	
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)):	1c	X
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 ▶		
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.)	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. ▶	2b	
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	3b	
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?	4a	X
	4b	X

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**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)?

☐ 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)?

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).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

6b

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

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

N/A

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.

(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
ROGER B. SMITH	TRUSTEE			
3630 JAPPELOUP LANE				
WELLINGTON, FL 33414	1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	1,212,183.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	89,683.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	1,301,866.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	1,301,866.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	19,528.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	1,282,338.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	64,117.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	64,117.
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	2,104.
<b>b</b>	Income tax for 2013. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	2,104.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	62,013.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	62,013.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	62,013.

**Part XII****Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	57,500.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	57,500.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	0.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	57,500.

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7				62,013.
<b>2</b> Undistributed income, if any, as of the end of 2013				
<b>a</b> Enter amount for 2012 only			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2013:				
<b>a</b> From 2008	5,094.			
<b>b</b> From 2009	37,387.			
<b>c</b> From 2010	34,823.			
<b>d</b> From 2011				
<b>e</b> From 2012	11,627.			
<b>f</b> Total of lines 3a through e	88,931.			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4: \$	57,500.			
<b>a</b> Applied to 2012, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2013 distributable amount				57,500.
<b>e</b> Remaining amount distributed out of corpus	0.			
<b>5</b> Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	4,513.			4,513.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	84,418.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
<b>f</b> Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7	581.			
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	83,837.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2009	37,387.			
<b>b</b> Excess from 2010	34,823.			
<b>c</b> Excess from 2011				
<b>d</b> Excess from 2012	11,627.			
<b>e</b> Excess from 2013				

N/A

- ☐ 4942(1)(3) or ☐ 4942(1)(5)

- [illegible]

2013.03040 ROGER B. SMITH FAMILY CHARI 72590001

**Part XV** Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
FIDELITY CHARITABLE TRUST P.O. BOX 770001 CINCINNATI, OH 45277	NONE	PUBLIC CHARITY	UNRESTRICTED	25,000.
MADISON COUNTY FOOD BANK P.O. BOX 1226 RICHMOND, KY 40476	NONE	PUBLIC CHARITY	UNRESTRICTED	500.
NEW YORK YACHT CLUB FOUNDATION 37 WEST 44TH STREET NEW YORK, NY 10036	NONE	PUBLIC CHARITY	UNRESTRICTED	1,000.
ST. FRANCIS EPISCOPAL CHURCH 408 N MAIN STREET RUTHERFORDTON, NC 28135	NONE	CHURCH	UNRESTRICTED	10,000.
TRYON SEVENTH-DAY ADVENTIST CHURCH 2820 LYNN ROAD TRYON, NC 28782	NONE	CHURCH	UNRESTRICTED	1,000.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			<b>57,500.</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>				<b>0.</b>





**Part XV** **Supplementary Information**

**3 Grants and Contributions Paid During the Year (Continuation)**

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
UNITED STATES EQUESTRIAN TEAM FOUNDATION, INC. PO BOX 355 GLADSTONE, NJ 07934	NONE	PUBLIC CHARITY	UNRESTRICTED	5,000.
YOUNG LIFE P.O. BOX 2920 COLORADO SPRINGS, CO 80901-2920	NONE	PUBLIC CHARITY	UNRESTRICTED	15,000.
<b>Total from continuation sheets</b>				<b>20,000.</b>

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
JP MORGAN - DIVIDENDS	21,408.	0.	21,408.	21,408.	
JP MORGAN - INTEREST	29,116.	0.	29,116.	29,116.	
JP MORGAN - NONDIVIDEND DIST	125.	0.	125.	125.	
JP MORGAN - OID	6,077.	0.	6,077.	6,077.	
TO PART I, LINE 4	56,726.	0.	56,726.	56,726.	

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	4,550.	2,275.		0.
TO FORM 990-PF, PG 1, LN 16B	4,550.	2,275.		0.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PAYMENTS	1,543.	0.		0.
TO FORM 990-PF, PG 1, LN 18	1,543.	0.		0.



FORM 990-PF	CORPORATE STOCK	STATEMENT	4
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
EQUITIES	953,262.	1,031,576.
TOTAL TO FORM 990-PF, PART II, LINE 10B	953,262.	1,031,576.

FORM 990-PF	CORPORATE BONDS	STATEMENT	5
-------------	-----------------	-----------	---

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE BONDS	345,916.	218,120.
TOTAL TO FORM 990-PF, PART II, LINE 10C	345,916.	218,120.

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Three Chase Metrotech Center  
Brooklyn, New York 11245-0001

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### PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD  
November 30 - December 31, 2013

ACCOUNT NUMBER  
848-01283103

LAST STATEMENT November 29, 2013

### Your Portfolio Holdings

The total cost basis for each security position and the unrealized gain/loss are provided solely for your convenience and may not be used for tax purposes or otherwise relied upon. If you have questions related to tax consequences, please consult your tax advisor. Unrealized gain/loss total reflects only those positions for which a cost basis is available or has been provided to J.P. Morgan Clearing Corp. ("JPMCC"). Unless the tax basis provided relates to a position purchased on the books of JPMCC, JPMCC has not and cannot validate the basis provided. Information on this statement related to cost and gain/loss calculations does not include adjustments for wash sales that may have occurred on the last business day of this statement period. These wash sale adjustments, if any, will be reflected on your next statement.

### CASH & MONEY MARKET FUNDS

DESCRIPTION	TYPE	QUANTITY	PRICE	MARKET VALUE	COST	UNREALIZED GAIN/LOSS
JPMORGAN TR 1 PRIME MONEY MKT FD RESV CL SECURITY SYMBOL IS IRVXX SECURITY NUM A000C32	CASH	137,645.43	1.00	137,645	137,645	
TOTAL CASH & MONEY MARKET FUNDS				\$137,645	\$137,645	\$0

### EQUITIES

#### Equities & Options

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)
CALPINE CORPORATION SYMBOL: CPN	CASH		13,000	19.51	253,630	7.99	103,819	149,811		
		05/16/05	6,041		117,860	8.86	42,037	75,823	LT	
		10/24/05	6,959		135,770	8.88	61,782	73,888	LT	
WTS CHARTER COMMUNICATIONS INC EXP 11/30/2014 SYMBOL: CCHW	CASH	11/30/09	222	88.42	19,629		64,246	LT		
WTS CHARTER COMMUNICATIONS INC WT CH EXP 11/30/2014 SYMBOL: CCMW	CASH	11/30/09	268	91.75	23,488		34,276	LT		

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PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD  
November 30 - December 31, 2013

### Your Portfolio Holdings (continued)

ACCOUNT NUMBER  
848-01293 103

LAST STATEMENT November 29, 2013

#### Equities & Options (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)
DELTA AIR LINES INC DEL COM	CASH	02/13/02	5,579	27.47	153,256	26.53	Please provide this information			
SYMBOL: DAL		02/13/02	2,461		67,604	34.63	85,232	-17,629 LT	1,339	0.87
		02/13/02	166		4,533	21.25	3,506	1,026 LT		
		02/10/04	1,148		31,536	24.71	28,373	3,163 LT		
		02/10/04	77		2,115	21.25	1,836	478 LT		
		04/20/07	1,147		31,508	24.07	27,809	3,699 LT		
		04/20/07	77		2,115	21.25	1,836	478 LT		
		12/28/10	281		7,170	0.00	2,721	LT		
		12/29/10	243		8,675	0.00	2,448	LT		
FORD MOTOR CO	CASH	07/16/03	2,439	15.43	37,634	11.11	27,097	10,537 LT	976	2.59
PAR 50 01										
SYMBOL: F										
FRONTIER COMMUNICATIONS CORP	CASH	06/18/02	360	4.65	1,674	4.69	1,697		144	8.60
SYMBOL: FTR		05/12/03	52		242	0.01	2	241 LT		
		01/31/05	52		242	0.00	7	LT		
		08/28/06	172		800	6.27	1,078	-278 LT		
			84		391	7.26	610	-219 LT		
WTS GENERAL MOTORS COMPANY	CASH	10/07/13	2,000	23.12	46,240	18.22	36,435	9,805		
EXP 07/10/2019		10/07/13	500		11,560	18.23	9,115	2,445 ST		
SYMBOL: GMWSB		10/07/13	500		11,560	18.24	9,120	2,440 ST		
		10/07/13	1,000		23,120	18.20	18,200	4,920 ST		
OWENS CORNING	CASH	11/14/06	2,000	40.72	81,440	0.44	54,465			
SYMBOL: OC		02/13/07	1,972		80,300	0.00	53,577	LT		
			28		1,140	31.72	888	252 LT		
SIX FLAGS ENTERTAINMENT CORPORATION NEW	CASH	03/07/07	9,132	36.82	336,240	10.74	25,278	238,162	17,168	5.11
SYMBOL: SIX		03/07/07	1,220		44,920	10.74	13,103	31,818 LT		
		03/07/07	3,956		145,660	10.74	12,175	103,172 LT		
		03/07/07	3,956		145,660	10.74	0	103,172 LT		

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### PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD  
November 30 - December 31, 2013

### Your Portfolio Holdings (continued)

ACCOUNT NUMBER  
848-01293103

LAST STATEMENT November 29, 2013

#### Equities & Options (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)
TRUMP ENTERTAINMENT RESORTS INC FRAC CUSIP JKU16T203	CASH	07/21/10	37,483	Unpriced	4,634		224,196	LT		
TRUMP ENTMT RESORTS INC CUSIP 998161202	CASH	07/19/10	99	Unpriced			1,898	LT		
VERIZON COMMUNICATIONS SYMBOL VZ	CASH	08/18/02	1,500	49.14	73,710	20.76	31,142	42,568	3,180	4.31
		06/12/03	220		10,811	0.73	160	10,650	LT	
		01/31/05	708		10,811	0.47	102	10,708	LT	
		08/28/06	352		34,791	28.10	19,898	14,893	LT	
					17,297	31.20	10,981	6,317	LT	
OXFORD AUTOMOTIVE INC -RSTD- SECURITY NUM: 9304617	CASH	11/14/02	184	Unpriced		800.80	131,331	N/A	LT	
Total Equities & Options					\$1,031,574		\$427,902	\$953,262	\$22,807	
TOTAL EQUITIES					\$1,031,574		\$427,902	\$953,262	\$22,807	

#### FIXED INCOME

##### Corporate Bonds

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
SIX FLAGS INC SR NT ESCROW CUSIP . DATED DATE 08/01/04 BOOK ENTRY ONLY DUE 08/01/2014 9.625% JD 01 CUSIP 830ESC9H4	CASH	05/07/10	100,000	Unpriced	32,125		98,087	LT	9,626		802

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PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD  
November 30 - December 31, 2013

ACCOUNT NUMBER  
848-01293103

LAST STATEMENT November 29, 2013

### Your Portfolio Holdings (continued)

#### Corporate Bonds (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
CLAIRES STORES INC SR SUB NT DATED DATE 02/28/08 BOOK ENTRY ONLY PAR CALL 08/01/2015 DUE 08/01/2017 10 600% JD 01 CALL 08/01/14 101.750 CUSIP: 179884AJ8 RATING: MOODY CAA3 S&P CCC	CASH	02/04/08	100,000	102.50	102,500	95.22	95,218	7,282 LT	10,500	10.24	875
MGC COMMUNICATIONS INC ESCROW DATED DATE 03/24/00 BOOK ENTRY ONLY IN DEFAULT DUE 04/01/2020 13 000% CUSIP: 652763BH9 RATING: MOODY WR S&P D	CASH	03/07/01	100,000	Unpriced		54.03	54,030	N/A LT			
RUSSIAN FEDERATION REG S STEP CPN 7.50% THEREAFTER DATED DATE 08/26/00 DUE 03/31/2030 7.500% MS 31 AMORTIZED AMOUNT = 71,500 FACTOR = .71500000 CUSIP: X74344DM5 RATING: MOODY N/A S&P BBB	CASH	03/05/01	100,000	116.78	83,496	46.97	33,582	49,913 LT	5,363	6.42	1,341

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PRIVILEGED ACCESS PLATINUM ACCOUNT

STATEMENT PERIOD  
November 30 - December 31, 2013

### Your Portfolio Holdings (continued)

ACCOUNT NUMBER  
B48-01293 103  
LAST STATEMENT November 29, 2013

#### Corporate Bonds (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
BAND INTERNATIONAL LTD SR 3 DATED DATE 08/11/05 DUE 11/15/2035 3.250% FA 15 CUSIP: G1190WNC4	CASH	09/01/99	139,000	Unpriced		46.78	64,999	N/A LT	4,618		1,707
<b>Total Corporate Bonds</b>			539,000		\$218,120		\$345,916	\$67,195	\$30,006		\$4,725
<b>TOTAL FIXED INCOME</b>			539,000		\$218,120		\$345,916	\$67,195	\$30,006		\$4,725

YOUR PORTFOLIO HOLDINGS ACCRUED INTEREST	Total FMV = 1,387,339.43
YOUR PORTFOLIO HOLDINGS ESTIMATED ANNUAL INCOME	Total Cost = 1,436,823
YOUR PRICED PORTFOLIO HOLDINGS	

### Transaction Detail

#### DIVIDENDS / INTEREST / OTHER INCOME

##### DIVIDENDS

DATE	DESCRIPTION	SYMBOL/CUSIP	QUANTITY	RATE%	DEBIT AMOUNT	CREDIT AMOUNT
12/02/13	FORD MOTOR CO PAR \$0.01 REC 11/01/13 PAY 12/02/13	F	2,439	0.1000		243.90
12/09/13	SIX FLAGS ENTERTAINMENT CORPORATION NEW REC 11/25/13 PAY 12/09/13	SIX	9,132	0.4700		4,292.04