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EXTENSION GRANTED TO NOVEMBER 17, 2014
Return of Private Foundation

Form **990-PF**

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation		A Employer identification number			
THE ROSKAMP FOUNDATION IRREVOCABLE TRUST		65-6206042			
Number and street (or P O box number if mail is not delivered to street address)		Room/suite			
1226 N. TAMiami TRAIL		302			
City or town, state or province, country, and ZIP or foreign postal code					
SARASOTA, FL 34236					
G Check all that apply:		<input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change			
H Check type of organization:		<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)		J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____			
► \$ 21,842,329. (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))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	
Revenue	1 Contributions, gifts, grants, etc., received	85,000.			
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B Interest on savings and temporary cash investments				
	3				
	4 Dividends and interest from securities	929,150.	929,150.	929,150.	STATEMENT 1
	5a Gross rents	76,116.	76,116.	76,116.	STATEMENT 2
	b Net rental income or (loss)	-151,560.			STATEMENT 3
	6a Net gain or (loss) from sale of assets not on line 10 Gross sales price for all assets on line 6a	108,498.	515,336.		
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain			0.	
	9 Income modifications Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
11 Other income	-1,100.	0.	-1,100.	STATEMENT 4	
12 Total. Add lines 1 through 11	573,830.	1,005,266.	1,004,166.		
Operating and Administrative Expenses					
13 Compensation of officers, directors, trustees, etc		0.	0.	0.	
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees	STMT 5	68,140.	25,990.	42,150.	
c Other professional fees	STMT 6	111,738.	37,338.	74,400.	
17 Interest		30,974.	30,974.	0.	
18 Taxes	STMT 7	311,726.	4,952.	4,952.	
19 Depreciation and depletion		56,379.	56,379.	56,379.	
20 Occupancy		68,420.	68,420.	68,420.	
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses	STMT 8	4,106.	3,623.	3,623.	
24 Total operating and administrative expenses. Add lines 13 through 23		651,483.	227,676.	186,925.	
25 Contributions, gifts, grants paid		1,583,187.		1,583,187.	
26 Total expenses and disbursements. Add lines 24 and 25		2,234,670.	227,676.	1,770,112.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		-1,660,840.			
b Net investment income (if negative, enter -0-)			777,590.		
c Adjusted net income (if negative, enter -0-)				776,490.	

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10-10-13 LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

618
2

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
	1 Cash - non-interest-bearing		17,534.	141,604.	141,604.
	2 Savings and temporary cash investments				
	3 Accounts receivable ► 1,604,750.				
	Less allowance for doubtful accounts ►		1,068,633.	1,604,750.	1,604,750.
	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 STMT 9 ► 9,538,513.				
	Less allowance for doubtful accounts ► 0.		9,482,111.	9,538,513.	9,538,513.
Assets	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 10	9,289,269.	8,669,719.	8,669,719.
	c Investments - corporate bonds				
	11 Investments - land, buildings and equipment basis ►				
	Less accumulated depreciation ►				
	12 Investments - mortgage loans				
	13 Investments - other				
	14 Land, buildings, and equipment basis ► 2,568,947.				
	Less accumulated depreciation ► 703,130.		1,917,257.	1,865,817.	1,865,817.
	15 Other assets (describe ► STATEMENT 11)		21,925.	21,926.	21,926.
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item 1)		21,796,729.	21,842,329.	21,842,329.
	17 Accounts payable and accrued expenses		39,308.	222,526.	
	18 Grants payable				
	19 Deferred revenue				
Liabilities	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable		734,549.	684,570.	
	22 Other liabilities (describe ► STATEMENT 13)		745,713.	2,268,413.	
	23 Total liabilities (add lines 17 through 22)		1,519,570.	3,175,509.	
	Foundations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
Net Assets or Fund Balances	24 Unrestricted		20,277,159.	18,666,820.	
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/> 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		20,277,159.	18,666,820.	
	31 Total liabilities and net assets/fund balances		21,796,729.	21,842,329.	

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 20,277,159.
2 Enter amount from Part I, line 27a	2 -1,660,840.
3 Other increases not included in line 2 (itemize) ► PRIOR PERIOD ADJUSTMENT	3 50,501.
4 Add lines 1, 2, and 3	4 18,666,820.
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 18,666,820.

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	60,000 SHARES STAR SCIENTIFIC STOCK	D	06/25/12	02/26/13
b	SCW COMMUNITIES K-1	P		
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 108,498.		574,432.	-465,934.	
b		49,402.	-49,402.	
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			-465,934.	
b			-49,402.	
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	-515,336.
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			3	-465,934.

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 NoIf "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	1,899,074.	20,662,706.	.091908
2011	2,071,963.	21,034,162.	.098505
2010	10,450,554.	22,469,126.	.465107
2009	4,428,470.	24,308,990.	.182174
2008	5,494,919.	23,351,418.	.235314

2 Total of line 1, column (d)

2 **1.073008**

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 **.214602**

4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5

4 **22,048,713.**

5 Multiply line 4 by line 3

5 **4,731,698.**

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 **7,776.**

7 Add lines 5 and 6

7 **4,739,474.**

8 Enter qualifying distributions from Part XII, line 4

8 **1,770,112.**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 ► <input type="checkbox"/> and enter "N/A" on line 1	(attach copy of letter if necessary-see instructions)	}	1	15,552.
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			2	0.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			3	15,552.
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0.
3	Add lines 1 and 2			5	15,552.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)				
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-				
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	18,000.		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d	7	18,000.		
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	349.		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9			
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,099.		
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ► 1,866. Refunded ►	11	0.		

Part VII-A | Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a	X	
4b	X	
5		X
6		X
7	X	
8b	X	
9	X	
10		X

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?

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

1c Did the foundation file Form 1120-POL for this year?

1d 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.

1e 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

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*

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
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.

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?

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*

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► FL, CA, AZ

8b 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*

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*

10 Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*

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? 13 X

Website address ► N/A

14 The books are in care of ► JANE THOMPSON Telephone no ► 941-954-1111
Located at ► 1226 N. TAMiami TRAIL, STE #302, SARASOTA, FL ZIP+4 ► 34236

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 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? 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)? 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? 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) 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
 ► _____, _____, _____, _____

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 X

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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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		5b
Organizations relying on a current notice regarding disaster assistance check here	<input checked="" type="checkbox"/>		
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	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6b 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
ROBERT G. ROSKAMP 1226 N TAMAMI TRAIL-SUITE 302 SARASOTA, FL 34236	PRESIDENT 40.00	0.	0.	0.
DIANE SAMPSON ROSKAMP 1226 N TAMAMI TRAIL-SUITE 302 SARASOTA, FL 34236	TRUSTEE 40.00	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

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	9,004,769.
b	Average of monthly cash balances	1b	110,842.
c	Fair market value of all other assets	1c	13,268,869.
d	Total (add lines 1a, b, and c)	1d	22,384,480.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	22,384,480.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	335,767.
5	Net value of noncharitable-use assets . Subtract line 4 from line 3 Enter here and on Part V, line 4	5	22,048,713.
6	Minimum investment return . Enter 5% of line 5	6	1,102,436.

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

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes	1a	1,770,112.
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	
a	Suitability test (prior IRS approval required)	4	1,770,112.
b	Cash distribution test (attach the required schedule)	5	0.
4	Qualifying distributions . Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	1,770,112.
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		
6	Adjusted qualifying distributions . Subtract line 5 from line 4		

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)

N/A

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only				
b Total for prior years				
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				
4 Qualifying distributions for 2013 from Part XII, line 4 ► \$				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2013 distributable amount				
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 instr				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
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)

1 a 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

► 09/25/01

 4942(j)(3) or 4942(j)(5)

b Check box to indicate whether the foundation is a private operating foundation described in section
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years				(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
776,490.	385,992.	763,001.	1,123,456.	3,048,939.	
660,017.	328,093.	648,551.	954,938.	2,591,598.	
1,770,112.	1,899,074.	2,071,963.	10,450,554.	16,191,703.	
0.	0.	0.	0.	0.	0.
1,770,112.	1,899,074.	2,071,963.	10,450,554.	16,191,703.	
					0.
					0.
734,957.	688,757.	701,139.	748,971.	2,873,824.	
					0.
					0.
					0.
					0.

Part XV | Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

SEE STATEMENT 16

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

NONE

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

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

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	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				
ASOLO REP THEATRE 5555 N TAMiami TRAIL SARASOTA, FL 34243	DONOR		GENERAL SUPPORT	500.
MINDING YOUR MIND FOUNDATION 42 WEST LANCASTER AVENUE, 2ND FLOOR ARDMORE, PA 19003	DONOR		GENERAL SUPPORT	680.
RINGLING COLLEGE OF ART & DESIGN 2700 N TAMiami TRAIL SARASOTA, FL 34234-5895	DONOR		GENERAL SUPPORT	900.
ROSKAMP INSTITUTE 1226 N. TAMiami TRAIL SARASOTA, FL 34236	DONOR		GENERAL SUPPORT	1,579,488.
WILLISTOWN CONSERVATION TRUST 925 PROVIDENCE ROAD NEWTOWN SQUARE, PA 19073	DONOR		GENERAL SUPPORT	1,100.
Total	SEE CONTINUATION SHEET(S)			► 3a 1,583,187.
b Approved for future payment				
NONE				
Total				► 3b 0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514	(e) Related or exempt function income
	(a) Business code	(b) 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				929,150.
5 Net rental income or (loss) from real estate				
a Debt-financed property				
b Not debt-financed property	551112	-151,560.		
6 Net rental income or (loss) from personal property				
7 Other investment income				
8 Gain or (loss) from sales of assets other than inventory	551112	-515,336.		
9 Net income or (loss) from special events				
10 Gross profit or (loss) from sales of inventory				
11 Other revenue				
a SCW COMMUNITIES K-1	551112	-1,148.		
b MISCELLANEOUS INCOME				48.
c				
d				
e				
12 Subtotal Add columns (b), (d), and (e)		-668,044.	0.	929,198.
13 Total. Add line 12, columns (b), (d), and (e)			13	261,154.
(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)
4	DIVIDENDS AND INTEREST INCOME USED TO OFFSET COSTS OF RESEARCH
11B	MISCELLANEOUS INCOME USED TO OFFSET COSTS OF RESEARCH

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****THE ROSKAMP FOUNDATION IRREVOCABLE TRUST****Employer identification number****65-6206042****Organization type (check one)****Filers of:**

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 foundationCheck 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).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

Employer identification number

THE ROSKAMP FOUNDATION IRREVOCABLE TRUST

65-6206042

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	ROBERT G ROSKAMP 1226 N TAMiami TRAIL, STE 302 SARASOTA, FL 34236	\$ 85,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE ROSKAMP FOUNDATION IRREVOCABLE TRUST

Employer identification number

65-6206042

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

Name of organization

Employer identification number

THE ROSKAMP FOUNDATION IRREVOCABLE TRUST

65-6206042

Part III

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

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

THE ROSKAMP FOUNDATION IRREVOCABLE TRUST

65-6206042

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT 1
-------------	--	-------------

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ROSKAMP FOUNDATION	929,150.	0.	929,150.	929,150.	929,150.
TO PART I, LINE 4	929,150.	0.	929,150.	929,150.	929,150.

FORM 990-PF	RENTAL INCOME	STATEMENT 2
-------------	---------------	-------------

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
	1	76,116.
TOTAL TO FORM 990-PF, PART I, LINE 5A		76,116.

FORM 990-PF	RENTAL EXPENSES	STATEMENT 3
-------------	-----------------	-------------

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
ACCOUNTING FEES		25,990.	
MANAGEMENT FEES		37,338.	
INTEREST EXPENSE		30,974.	
PROPERTY TAXES		4,952.	
DEPRECIATION		56,379.	
MISCELLANEOUS EXPENSES		3,623.	
CONDO ASSOCIATION EXPENSES		68,420.	
- SUBTOTAL -	1		227,676.
TOTAL RENTAL EXPENSES			227,676.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			-151,560.

FORM 990-PF

OTHER INCOME

STATEMENT 4

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
SCW COMMUNITIES K-1	-1,148.	0.	-1,148.
MISCELLANEOUS INCOME	48.	0.	48.
TOTAL TO FORM 990-PF, PART I, LINE 11	<u>-1,100.</u>	<u>0.</u>	<u>-1,100.</u>

FORM 990-PF

ACCOUNTING FEES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	42,150.	0.	0.	42,150.
ACCOUNTING FEES	25,990.	25,990.	25,990.	0.
TO FORM 990-PF, PG 1, LN 16B	<u>68,140.</u>	<u>25,990.</u>	<u>25,990.</u>	<u>42,150.</u>

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MANAGEMENT FEES	74,400.	0.	0.	74,400.
MANAGEMENT FEES	37,338.	37,338.	37,338.	0.
TO FORM 990-PF, PG 1, LN 16C	<u>111,738.</u>	<u>37,338.</u>	<u>37,338.</u>	<u>74,400.</u>

FORM 990-PF

TAXES

STATEMENT

7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES	306,774.	0.	0.	69,892.
PROPERTY TAXES	4,952.	4,952.	4,952.	0.
TO FORM 990-PF, PG 1, LN 18	<u>311,726.</u>	<u>4,952.</u>	<u>4,952.</u>	<u>69,892.</u>

FORM 990-PF

OTHER EXPENSES

STATEMENT

8

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK FEES	350.	0.	0.	350.
OFFICE EXPENSES	133.	0.	0.	133.
MISCELLANEOUS EXPENSES	3,623.	3,623.	3,623.	0.
TO FORM 990-PF, PG 1, LN 23	<u>4,106.</u>	<u>3,623.</u>	<u>3,623.</u>	<u>483.</u>

FORM 990-PF

OTHER NOTES AND LOANS REPORTED SEPARATELY

STATEMENT

9

BORROWER'S NAME		TERMS OF REPAYMENT		INTEREST RATE	
DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	
12/01/08	11/30/18	8,956,393.	PROMISSORY NOTE	0.	
SECURITY PROVIDED BY BORROWER		PURPOSE OF LOAN			
STOCK-FR.GR.CA., INC.		STOCK PURCHASE			
RELATIONSHIP OF BORROWER		BALANCE DUE	DOUBTFUL ACCT ALLOWANCE	FMV OF LOAN	
NONE		8,962,293.	0.	0.	
BORROWER'S NAME		TERMS OF REPAYMENT		INTEREST RATE	
ARTS AND HUMANITIES INVESTMENTS		MONTHLY		5.00%	
DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	
01/01/09	08/07/33	638,307.	N/A	0.	
SECURITY PROVIDED BY BORROWER		PURPOSE OF LOAN			
NONE		SALE OF PROPERTY			
RELATIONSHIP OF BORROWER		BALANCE DUE	DOUBTFUL ACCT ALLOWANCE	FMV OF LOAN	
NONE		576,220.	0.	0.	
TOTAL TO FORM 990-PF, PART II, LINE 7		9,538,513.	0.	0.	

THE ROSKAMP FOUNDATION IRREVOCABLE TRUST

65-6206042

FORM 990-PF

CORPORATE STOCK

STATEMENT 10

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SCW COMMUNITIES, INC.	8,669,719.	8,669,719.
STAR SCIENTIFIC	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 10B	8,669,719.	8,669,719.

FORM 990-PF

OTHER ASSETS

STATEMENT 11

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
ACCUMULATED AMORTIZATION-LOAN COSTS	-9,064.	-9,064.	-9,064.
ESCROW DEPOSITS	10,000.	10,000.	10,000.
LOAN COSTS	9,064.	9,064.	9,064.
REZONE PETITION	11,322.	11,322.	11,322.
UTILITIES DEPOSITS	603.	604.	604.
TO FORM 990-PF, PART II, LINE 15	21,925.	21,926.	21,926.

FORM 990-PF

OTHER NOTES AND LOANS PAYABLE

STATEMENT 12

LENDER'S NAME	TERMS OF REPAYMENT	SECURITY PROVIDED BY BORROWER		
NORTHERN TRUST, N.A.	MONTHLY PYMTS \$10,102.07	REAL ESTATE		
DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE	PURPOSE OF LOAN
06/30/11	11/30/14	1,405,169.	5.00%	REAL ESTATE MORTGAGE

RELATIONSHIP OF LENDER

NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	684,570.
TOTAL TO FORM 990-PF, PART II, LINE 21, COLUMN B		684,570.

FORM 990-PF

OTHER LIABILITIES

STATEMENT 13

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
ESCROW DEPOSITS	10,000.	10,000.
INVESTMENT IN FG ARIZONA	735,713.	2,258,413.
TOTAL TO FORM 990-PF, PART II, LINE 22	745,713.	2,268,413.

FORM 990-PF

LATE PAYMENT PENALTY

STATEMENT 14

DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	05/15/14	15,552.	15,552.	3	233.
EXTENSION PAYMENT	08/06/14	-18,000.	-2,448.	4	
DATE FILED	11/17/14		-2,448.		
TOTAL LATE PAYMENT PENALTY					233.

THE ROSKAMP FOUNDATION IRREVOCABLE TRUST

65-6206042

FORM 990-PF

INTEREST AND PENALTIES

STATEMENT 15

OVERPAYMENT FROM FORM 990-PF, PART VI, LINE 10	2,099.
LATE PAYMENT PENALTY	-233.

NET OVERPAYMENT

1,866.

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 16

NAME OF MANAGER

ROBERT G. ROSKAMP
DIANE SAMPSON ROSKAMP

THE ROSKAMP FOUNDATION IRREVOCABLE TRUST 65-6206042

Part XV * Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Total from continuation sheets

519.

323631
05-01-13

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3 month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions THE ROSKAMP FOUNDATION IRREVOCABLE TRUST	Employer identification number (EIN) or Social security number (SSN) 65-6206042
	Number, street, and room or suite no. If a P.O. box, see instructions 1226 N. TAMiami TRAIL, NO. 302	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions SARASOTA, FL 34236	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990 EZ	01		
Form 990 BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990 PF	04	Form 5227	10
Form 990 T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990 T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

JANE THOMPSON

• The books are in the care of ► **1226 N. TAMiami TRAIL, STE #302 - SARASOTA, FL 34236**
Telephone No ► **941-752-2949** Fax No ► **941-752-2948**

• If the organization does not have an office or place of business in the United States, check this box ►

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014**

5 For calendar year **2013**, or other tax year beginning _____, and ending _____

6 If the tax year entered in line 5 is for less than 12 months, check reason Initial return Final return
 Change in accounting period

7 State in detail why you need the extension

**ADDITIONAL TIME IS NEEDED TO GATHER THE NECESSARY INFORMATION TO
PREPARE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Forms 990 BL, 990-PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a	\$ 15,552.
b If this application is for Forms 990 PF, 990 T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$ 18,000.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ 0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ►

Title ► CPA

Date ►

8/4/14

Form 8868 (Rev. 1-2014)

323842
12-31-13