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Form 990-PF



Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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OMB No 1545-0052

2013

Open to Public Inspection

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

Name of foundation SAM ROOSTH FOUNDATION		A Employer identification number 75-6023828	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 8300		B Telephone number (see instructions) (903) 593-8333	
City or town, state or province, country, and ZIP or foreign postal code TYLER, TX 75711		C If exemption application is pending, check here ▶ ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ▶ ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 6,376,372		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐	
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)				
	2 Check ▶ ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	14	14		
	4 Dividends and interest from securities.	190,795	190,795		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	 303,087			
	b Gross sales price for all assets on line 6a 1,234,016				
	7 Capital gain net income (from Part IV, line 2)		300,116		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 25,515	29,825		
	12 Total. Add lines 1 through 11	519,411	520,750		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	 1,810	1,810		
	c Other professional fees (attach schedule)	 14,067	14,067		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 5,359	2,959		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	 6,964	6,604		360
	24 Total operating and administrative expenses. Add lines 13 through 23	28,200	25,440		360
	25 Contributions, gifts, grants paid	242,880			242,880
	26 Total expenses and disbursements. Add lines 24 and 25	271,080	25,440		243,240
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	248,331			
	b Net investment income (if negative, enter -0-)		495,310		
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	8,899	3,639	3,639
	2	Savings and temporary cash investments	223,848	420,915	420,915
	3	Accounts receivable ▶ <u>678</u>			
		Less allowance for doubtful accounts ▶ _____	1,083	678	678
	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	543		
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	2,168,962	2,100,699	2,723,199
	c	Investments—corporate bonds (attach schedule).	1,117,399	1,018,043	1,110,058
	11	Investments—land, buildings, and equipment basis ▶ _____			
	Less accumulated depreciation (attach schedule) ▶ _____				
12	Investments—mortgage loans	17,075	12,687	14,046	
13	Investments—other (attach schedule)	1,644,299	1,876,640	2,014,361	
14	Land, buildings, and equipment basis ▶ _____				
	Less accumulated depreciation (attach schedule) ▶ _____				
15	Other assets (describe ▶ _____)	19,078	16,216	89,476	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	5,201,186	5,449,517	6,376,372	
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	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	5,201,186	5,449,517	
	30	Total net assets or fund balances (see page 17 of the instructions)	5,201,186	5,449,517	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	5,201,186	5,449,517	

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 5,201,186
2	Enter amount from Part I, line 27a	2 248,331
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 5,449,517
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 5,449,517

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(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 See Additional Data Table			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	300,116
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	13,112

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☒ Yes ☐ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012			
2011			
2010			
2009			
2008			

2	Total of line 1, column (d).	2	
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	
5	Multiply line 4 by line 3.	5	
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	
7	Add lines 5 and 6.	7	
8	Enter qualifying distributions from Part XII, line 4. 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	

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	9,906
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			
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	9,906
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	9,906
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	2,400	
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	2,400
8 Enter any penalty for underpayment of estimated tax Check here ☒ if Form 2220 is attached		8	1
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	7,507
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			
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	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		1b	No
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	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		2	No
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		3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	No
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	No
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?		6	No
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	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ TX			
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	Yes
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	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10	No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶N/A				
14	The books are in care of ▶SAM ROOSTHTelephone no ▶(903) 593-8333 Located at ▶3310 S BROADWAY SUITE 200 TYLER TXZIP +4 ▶75701			
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		
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	Yes	No
See 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 page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. ☒ Yes ☐ No If "Yes," list the years ▶ 2012 , 20____ , 20____ , 20____			
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	Yes	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 2012 , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

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		No
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?				
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?				
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b		No
If "Yes" to 6b, file Form 8870.				
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?				
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		No

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

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	5,798,194
b	Average of monthly cash balances.	1b	345,258
c	Fair market value of all other assets (see instructions).	1c	92,596
d	Total (add lines 1a, b, and c).	1d	6,236,048
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	
3	Subtract line 2 from line 1d.	3	6,236,048
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	93,541
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,142,507
6	Minimum investment return. Enter 5% of line 5.	6	307,125

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	307,125
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	9,906
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	9,906
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	297,219
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	297,219
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	297,219

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	243,240
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	243,240
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	243,240
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				297,219
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			298,846	
b Total for prior years 20__, 20__, 20__				
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 ▶ \$ 243,240			243,240	
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).	0			
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 instructions			55,606	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				297,219
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				
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

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

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 organization had \$5,000 or more in assets at any time during the year—see instructions.)**

1 Information Regarding Foundation Managers:

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

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

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

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

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

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

c Any submission deadlines

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total			3a	242,880
b <i>Approved for future payment</i>				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
DJF	P	2013-01-01	2013-12-31
41 1660 INTEL CORP	P	2013-01-01	2013-08-30
3 6920 ISHARES U S MEDICAL DEVICES	P	2013-01-01	2013-08-30
8 1160 ISHARES 1-3 YEAR CREDIT BOND	P	2013-01-01	2013-01-28
51 1440 ISHARES MSCI CANADA	P	2013-01-01	2013-02-14
24 4600 KRAFT FOOD GROUP	P	2013-01-01	2013-08-30
2940 KRAFT FOOD GROUP	P	2013-01-01	2013-09-04
448 2240 LORD ABBETT INVESTMENT	P	2013-01-01	2013-06-13
119 3840 PIMCO FDS PAC INVT	P	2013-01-01	2013-06-13
2700 0000 ISHARES SILVER TRUST	P	2013-01-01	2013-05-17
1008 2460 INTEL CORP	P	2011-01-01	2013-08-30
1 3340 ISHARES U S MEDICAL DEVICES	P	2011-01-01	2013-08-30
6540 ISHARES 1-3 YEAR CREDIT BOND	P	2011-01-01	2013-01-28
46 9020 KONINKL IJKE PHILLIPS	P	2012-06-04	2013-08-30
18 6474 KRAFT FOOD GROUP	P	2011-01-01	2013-08-30
245 4800 LORD ABBETT INVESTMENT	P	2011-01-01	2013-06-13
31 3290 PIMCO FDS PAC INVT	P	2012-03-23	2013-06-13
1927 0000 EXXON MOBIL CORP	P	1991-03-07	2013-08-30
100000 0000 GENERAL ELEC CAP CORP	P	2004-07-26	2013-07-15
607 0000 ISHARES U S MEDICAL DEVICES	P	2010-01-22	2013-08-30
95 7980 ISHARES U S MEDICAL DEVICES	P	2011-01-01	2013-08-30
100 5830 ISHARES 1-3 YEAR CREDIT BOND	P	2011-01-01	2013-01-28
400 0000 ISHARES 1-3 YEAR CREDIT BOND	P	2010-09-17	2013-01-28
12 2300 ISHARES 1-3 YEAR CREDIT BOND	P	2011-01-01	2013-01-28
350 0000 ISHARES IBOXX & INVESTMENT GRADE CORP BO	P	2010-01-22	2013-03-27
650 0000 ISHARES IBOXX & INVESTMENT GRADE CORP BO	P	2011-01-01	2013-06-13
458 0000 JOHNSON AND JOHNSON	P	1988-11-15	2013-08-30
877 6710 KONINKL IJKE PHILLIPS	P	2011-01-01	2013-08-30
818 1996 KRAFT FOOD GROUP	P	2011-01-01	2013-08-30
11116 3560 LORD ABBETT INVESTMENT	P	2011-01-01	2013-06-13

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
477 0000 PEPSICO INCORPORATED	P	2003-03-27	2013-08-30
3567 0680 PIMCO FDS PAC INVT	P	2011-01-01	2013-06-13
550 0000 SPDR GOLD TRUST ETF	P	2011-01-01	2013-12-23
173 0000 VERIZON COMMUNICATIONS COM	P	1990-06-29	2013-08-30
1863 0000 VERIZON COMMUNICATIONS COM	P	1990-06-29	2013-08-30
400 0000 3M CO	P	2011-01-01	2013-08-30
2292 1440 LINN ENERGY LLC UNITS	P	2013-01-01	2013-07-09
8600 0000 ISHARES SILVER TRUST	P	2013-01-01	2013-12-31
6600 0000 SPDR GOLD TRUST ETF	P	2013-01-01	2013-12-31
GNMA II PASS THRU POOL	P	2013-01-01	2013-12-31
31 6360 KLONINKLIJKE PHILLIPS	P	2013-01-01	2013-08-30
2314 3820 ISHARES MSCI CANADA	P	2011-01-01	2013-02-14
700 0000 MICROSOFT CORP	P	2010-02-03	2013-07-12
300 0000 MICROSOFT CORP	P	2010-02-03	2013-07-12
Capital Gain Dividends			

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
55,718			55,718
898		921	-23
295		257	38
850		853	-3
1,467		1,379	88
1,255		1,252	3
15		17	-2
2,062		2,076	-14
714		794	-80
57,974		79,081	-21,107
21,984		27,001	-5,017
107		87	20
69		68	1
1,431		827	604
957		755	202
1,129		1,125	4
187		211	-24
166,851		73,053	93,798
100,000		100,000	
48,537		33,731	14,806
7,653		5,338	2,315
10,529		10,673	-144
41,901		42,435	-534
1,281		1,279	2
41,554		37,238	4,316
74,897		69,248	5,649
39,155		26,111	13,044
26,771		17,947	8,824
41,984		24,521	17,463
51,135		50,467	668

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
37,595		19,318	18,277
21,331		37,609	-16,278
63,130		35,595	27,535
8,158		3,972	4,186
87,859		42,779	45,080
44,911		25,289	19,622
58,885		80,875	-21,990
97			97
324			324
4,187		4,187	
965		902	63
66,386		42,668	23,718
24,614		20,293	4,321
10,544		8,697	1,847
			2,699

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			55,718
			-23
			38
			-3
			88
			3
			-2
			-14
			-80
			-21,107
			-5,017
			20
			1
			604
			202
			4
			-24
			93,798
			14,806
			2,315
			-144
			-534
			2
			4,316
			5,649
			13,044
			8,824
			17,463
			668

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			18,277
			-16,278
			27,535
			4,186
			45,080
			19,622
			-21,990
			97
			324
			63
			23,718
			4,321
			1,847

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
WILEY ROOSTH	President 0 00	0		
3310 S BROADWAY STE 200 TYLER,TX 75701				
KENNETH ROOSTH	Director 0 00	0		
3310 S BROADWAY STE 200 TYLER,TX 75701				
STEVEN C ROOSTH	Vice President 0 00	0		
3310 S BROADWAY STE 200 TYLER,TX 75701				
SAM ROOSTH	SEC/TREAS 0 00	0		
3310 S BROADWAY STE 200 TYLER,TX 75701				
CELIA SCHOENBRUN	Director 0 00	0		
3310 S BROADWAY STE 200 TYLER,TX 75703				
MARLEEN SWERDLOW	Director 0 00	0		
3310 S BROADWAY STE 200 TYLER,TX 75701				
TONI ROOSTH	Director 0 00	0		
3310 S BROADWAY STE 200 TYLER,TX 75701				

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
REGIONAL EAST TX FOOD BANK PO BOX 6974 TYLER, TX 75711	UNRELATED	PUBLIC	SOCIAL ASSISTANCE	25,000
DALLAS HOLOCAUST MUSEUM 211 N RECORD STREET STE 100 DALLAS, TX 75202	UNRELATED	PUBLIC	SUPPORT TEACHER TRAINING, SOCIAL STUDIES SUMMIT AND STUDENT SCHOLARSHIPS PLUS TRANSPORTATION	20,880
TEXAS HILLEL FOUNDATION 2105 SAN ANTONIO STREET AUSTIN, TX 78705	UNRELATED	PUBLIC	SUPPORT THE FRIENDS OF TEXAS HILLEL ANNUAL CAMPAIGN	15,000
BIRTHRIGHT ISRAEL FOUNDATION 33 EAST 33RD STREET 7TH FLOOR NEW YORK, NY 10016	UNRELATED	PUBLIC	SUPPORT IN SENDING PARTICIPANTS FROM TEXAS ON BIRTHRIGHT ISRAEL TRIPS	25,000
UNIV OF TEXAS AT TYLER 3900 UNIVERSITY BLVD TYLER, TX 75799	UNRELATED	STATE	FUNDING TO SUPPORT UTEACH PROGRAM	20,000
JEWISH FEDERATION OF N AMERIC WALL STREET STATION PO BOX 148 NEW YORK, NY 10268	UNRELATED	PUBLIC	ISRAEL TERROR RELIEF FUND	40,000
JEWISH NATIONAL FUND 78 RANDALL AVE ROCKVILLE CENTR, NY 11570	UNRELATED	PUBLIC	EMERGENCY RELIEF FUND	10,000
TYLER DAY NURSERY 2901 GENTRY PKWY TYLER, TX 75702	UNRELATED	PUBLIC	SOCIAL ASSISTANCE	12,000
FRIENDS OF THE ISRAEL DEFENSE FORCE PO BOX 22245 HOUSTON, TX 77227	UNRELATED	PUBLIC	FUNDING OF THE STRIDES PROGRAM TO HELP WOUNDED VETERANS	10,000
JEWISH FAMILY SERVICES OF GREATER D 5402 ARAPAHOE ROAD DALLAS, TX 75248	UNRELATED	PUBLIC	SOCIAL ASSISTANCE	15,000
CYSTIC FIBROSIS NE TX CHAPTER 3040 HULEN ST STE 600 FT WORTH, TX 76107	UNRELATED	PUBLIC	SOCIAL ASSISTANCE	5,000
BERTHA ALYCE EARLY CHILDHOOD CENTER 5601 S BRAESWOOD HOUSTON, TX 77096	UNRELATED	SCHOOL	EDUCATIONAL	24,000
SEPHARDIC GANTORAT EMAT 9730 HILLCROFT RD HOUSTON, TX 77096	UNRELATED	SCHOOL	EDUCATIONAL	10,000
TO SAVE A LIFE 16405 EQUESTRIAN LANE ROCKVILLE, MD 20855	UNRELATED	PUBLIC	SOCIAL ASSISTANCE	5,000
THE HOLOCAUST MUSEUM OF SAN ANTONIO 12500 NW MILITARY HWY SAN ANTONIO, TX 78251	UNRELATED	PUBLIC	ADMINISTRATIVE SUPPORT	6,000
Total  3a				242,880

TY 2013 Accounting Fees Schedule**Name:** SAM ROOSTH FOUNDATION**EIN:** 75-6023828**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	1,810	1,810	0	0

TY 2013 General Explanation Attachment

Name: SAM ROOSTH FOUNDATION

EIN: 75-6023828

Software ID: 13000170

Software Version: 2013v3.1

Identifier	Return Reference	Explanation
	General Explanation Supplemental Information for Form 990-PF	

TY 2013 Other Assets Schedule

Name: SAM ROOSTH FOUNDATION

EIN: 75-6023828

Software ID: 13000170

Software Version: 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
NET OIL & GAS ROYALTY INTERESTS	19,078	16,216	89,476

TY 2013 Other Expenses Schedule**Name:** SAM ROOSTH FOUNDATION**EIN:** 75-6023828**Software ID:** 13000170**Software Version:** 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MANAGEMENT OVERHEAD EXP	3,600	3,240		360
MISCELLANEOUS INVESTMENT EXP	471	471		
O&G COST DEPLETION	2,862	2,862		
O&G OTHER EXPENSES	31	31		

TY 2013 Other Income Schedule**Name:** SAM ROOSTH FOUNDATION**EIN:** 75-6023828**Software ID:** 13000170**Software Version:** 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
LINN ENERGY K-1 LOSS	-4,310		
OIL & GAS ROYALTIES	29,825	29,825	

TY 2013 Other Professional Fees Schedule**Name:** SAM ROOSTH FOUNDATION**EIN:** 75-6023828**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	14,067	14,067	0	0

TY 2013 Taxes Schedule**Name:** SAM ROOSTH FOUNDATION**EIN:** 75-6023828**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	2,400			
FOREIGN TAXES PAID	317	317		
O&G PRODUCTION TAXES	823	823		
O&G PROPERTY TAXES	1,819	1,819		