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990-PF

Form

## Return of Private Foundation

OMB No 1545 0052

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

Do not enter Social Security numbers on this form as it may be made public

2013

Open to Public Inspection

Information about Form 990 PF and its separate instructions is at www.irs.gov/form990pf

For calendar year 2013 or tax year beginning

2013 and ending

20

Name of foundation

RIEGER FOUNDATION

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

PO BOX 45174

City or town state or province country and ZIP or foreign postal code

SAN FRANCISCO, CA 94145-0174

G Check all that apply

Initial return

Initial return of a former public charity

Final return

Amended return

Address change

Name change

H Check type of organization

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation

I Fair market value of all assets at

end of year (from Part II col (c) line

16) \$ 4,542,232

J Accounting method

☒ Cash☐ Accrual☐ Other (specify)

(Part I column (d) must be on cash basis)

A Employer identification number

77-0159141

B Telephone number (see instructions)

805-564-6211

C If exempt organization is pending check here

D 1 Foreign organizations check here

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

E If the date of status was terminated under section 507(b)(1)(A) check here

F If the date of status was terminated under section 507(b)(1)(B) check here

## Part I Analysis of Revenue and Expenses (The total of amounts in columns (b) (c) and (d) may not necessarily equal the amounts in column (a) (see instructions))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc. (attach schedule) if the foundation is not required to attach Sch B

2 Check ☒ Interest on savings and temporary cash investments

3 Dividends and interest from securities

4 Gross rents

5a Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

6b Gross sales price for all assets on line 6a

7 Capital gain net income (from Part IV line 2)

8 Net short term capital gain

9 Income modifications

10a Gross sales less returns and allowances

10b Less Cost of goods sold

11 Other income (attach schedule)

12 Total Add lines 1 through 11

13 Compensation of officers directors trustees etc

14 Other employee salaries and wages

15 Pension plans employee benefits

16a Legal fees (attach schedule)

16b Accounting fees (attach schedule)

16c Other professional fees (attach schedule)

17 Interest

18 Taxes (attach schedule) (see instructions)

19 Depreciation (attach schedule) and depletion

20 Occupancy

21 Travel conferences and meetings

22 Printing and publications

23 Other expenses (attach schedule)

24 Total operating and administrative expenses

Add lines 13 through 23

25 Contributions gifts grants paid

26 Total operating and administrative expenses Add lines 24 and 25

27 Subtract line 26 from line 12

a Excess of revenue over expenses and disbursements

b Net investment income (if negative enter 0)

c Adjusted net income (if negative enter 0)

65,938

64,734

STMT 1

124,189

124,189

124,189

233,510

233,510

423,637

422,433

124,189

56,408

39,486

16,922

7,648

NONE

NONE

1,500

NONE

NONE

13,741

NONE

NONE

1,786

906

22,790

22,790

17,412

14,162

3,250

121,285

77,344

NONE

43,061

379,577

379,577

379,577

500,862

77,344

NONE

422,638

-77,225

345,089

124,189

71029, JAN 2014

Postmark Missing

SCANNED MAY 29 2014

RECEIVED MAY 13 2014

<b>Part II Balance Sheets</b>		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
<b>Assets</b>	1	Cash non interest bearing				
	2	Savings and temporary cash investments		121,651	189,471	189,471
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers directors trustees and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less allowance for doubtful accounts ▶	NONE			
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments U S and state government obligations (attach schedule)				
	b	Investments corporate stock (attach schedule) <b>STMT 7</b>		1,462,782	1,314,811	2,165,870
	c	Investments corporate bonds (attach schedule) <b>STMT 8</b>		527,274	521,062	536,891
	<b>Liabilities</b>	11	Investments land buildings and equipment basis ▶ <b>1,138,846</b>			
		Less accumulated depreciation (attach schedule) ▶ <b>404,900</b>		756,736	733,946	<b>STMT 9</b> 1,650,000
12		Investments mortgage loans				
13		Investments other (attach schedule)				
14		Land buildings and equipment basis ▶				
		Less accumulated depreciation (attach schedule) ▶				
15		Other assets (describe ▶ )				
16		<b>Total assets</b> (to be completed by all filers see the instructions Also see page 1 item I)		2,868,443	2,759,290	4,542,232
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 ▶ <b>LEASE LIABILITY SECURITY D</b> )		29,288	29,288		
23	<b>Total liabilities</b> (add lines 17 through 22)		29,288	29,288		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117 check here ▶</b> <input type="checkbox"/>					
	<b>and complete lines 24 through 26 and lines 30 and 31</b>					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	<b>Foundations that do not follow SFAS 117 check here and complete lines 27 through 31</b> ▶ <input checked="" type="checkbox"/>					
	27	Capital stock trust principal or current funds		2,839,155	2,730,002	
	28	Paid in or capital surplus or land bldg and equipment fund				
	29	Retained earnings accumulated income endowment or other funds				
	30	<b>Total net assets or fund balances</b> (see instructions)		2,839,155	2,730,002	
31	<b>Total liabilities and net assets/fund balances</b> (see instructions)		2,868,443	2,759,290		

**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	2,839,155
2	Enter amount from Part I line 27a	2	-77,225
3	Other increases not included in line 2 (itemize) ▶ <b>ROUNDING</b>	3	3
4	Add lines 1 2 and 3	4	2,761,933
5	Decreases not included in line 2 (itemize) ▶ <b>SEE STATEMENT 10</b>	5	31,931
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) Part II column (b) line 30	6	2,730,002

**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 (Purchase, Gift, etc.)	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
<b>1a PUBLICLY TRADED SECURITIES</b>					
<b>b OTHER GAINS AND LOSSES</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
(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)		
<b>a</b> 518,295		356,110	162,185		
<b>b</b> 71,325			71,325		
<b>c</b>					
<b>d</b>					
<b>e</b>					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) FMV 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))		
<b>a</b>			162,185		
<b>b</b>			71,325		
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>2 Capital gain net income or (net capital loss)</b>			<b>2</b>	233,510	
If gain also enter in Part I line 7 If (loss) enter 0 in Part I line 7					
<b>3 Net short term capital gain or (loss) as defined in sections 1222(5) and (6)</b>			<b>3</b>		
If gain also enter in Part I line 8 column (c) (see instructions) If (loss) enter 0 in Part I line 8					

**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 (starting year beginning)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	344,096	4,401,706	0.078173
2011	329,860	4,567,726	0.072215
2010	462,481	4,540,779	0.101851
2009	323,585	4,840,679	0.066847
2008	361,476	5,791,947	0.062410
<b>2 Total of line 1 column (d)</b>			<b>2</b> 0.381496
<b>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</b>			<b>3</b> 0.076299
<b>4 Enter the net value of noncharitable use assets for 2013 from Part X line 5</b>			<b>4</b> 4,454,641
<b>5 Multiply line 4 by line 3</b>			<b>5</b> 339,885
<b>6 Enter 1% of net investment income (1% of Part I line 27b)</b>			<b>6</b> 3,451
<b>7 Add lines 5 and 6</b>			<b>7</b> 343,336
<b>8 Enter qualifying distributions from Part XII line 4</b> 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.			<b>8</b> 422,638

**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)		1	3,451
b Domestic foundations that meet the section 4940(e) requirements in Part V check here <input checked="" type="checkbox"/> 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	3,451
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter 0 )		4	NONE
5 Tax based on investment income Subtract line 4 from line 3 If zero or less enter 0		5	3,451
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a 1,176		
b Exempt foreign organizations tax withheld at source	6b NONE		
c Tax paid with application for extension of time to file (Form 8868)	6c NONE		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d		7	1,176
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	2,275
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	NONE Refunded	11	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year did the foundation attempt to influence any national state or local legislation or did it participate or intervene in any political campaign?		X
b 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 \$ (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? 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) CA		
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

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**Part VII-A Statements Regarding Activities (continued)**

11	At any time during the year did the foundation directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If Yes attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If Yes attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>UNION BANK, N A</u> Telephone no <u>(805) 564-6211</u> Located at <u>1021 ANACAPA STREET, SANTA BARBARA, CA</u> ZIP+4 <u>93101</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 PF in lieu of Form 1041 Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the year <u>15</u>			
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 90221 If Yes enter the name of the foreign country <u></u>	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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception Check No if the foundation agreed to make a grant to or to employ the official for a period after termination of government service if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is Yes to 1a(1)-(6) did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	X
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes list the years <u></u>		
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 years undistributed income? (If applying section 4942(a)(2) to all years listed answer No and attach statement see instructions) <u>STMT 12</u>	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a list the years here <u></u>		
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)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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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)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious charitable scientific literary or educational purposes or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is Yes to 5a(1)(5) did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?**5b**

Organizations relying on a current notice regarding disaster assistance check here

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

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

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

If Yes to 6b file Form 8870

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?**7b****Part VIII** Information About Officers Directors Trustees Foundation Managers Highly Paid Employees and Contractors**1** List all officers directors trustees foundation managers and their compensation (see instructions)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid enter 0)	(d) Cost but only to employee benefit plans and deferred compensation	(e) Expense account other allowances
UNION BANK, N A PO BOX 45174, SAN FRANCISCO, CA 94145 0174	TRUSTEE 4	56,408	0	0

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account other allowances
NONE		NONE	NONE	NONE

Total number of other employees paid over \$50,000

▶

NONE

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**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		NONE
Total number of others receiving over \$50,000 for professional services		NONE

**Part IX-A Summary of Direct Charitable Activities**

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

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

Describe the two largest program related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program related investments See instructions	
3 NONE	
Total Add lines 1 through 3	

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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>	2,721,567
<b>b</b>	Average of monthly cash balances	<b>1b</b>	150,911
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	1,650,000
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	4,522,478
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	NONE
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	4,522,478
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount see instructions)	<b>4</b>	67,837
<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>	4,454,641
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	222,732

**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>	222,732
<b>2a</b>	Tax on investment income for 2013 from Part VI line 5	<b>2a</b>	3,451
<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>	3,451
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	219,281
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	NONE
<b>5</b>	Add lines 3 and 4	<b>5</b>	219,281
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	NONE
<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>	219,281

**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>	422,638
<b>b</b>	Program related investments total from Part IX B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable etc purposes	<b>2</b>	NONE
<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>	NONE
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	NONE
<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>	422,638
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1 1/2% of Part I line 27b (see instructions)	<b>5</b>	3,451
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	419,187

**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				219,281
<b>2</b> Undistributed income if any as of the end of 2013				
<b>a</b> Enter amount for 2012 only			NONE	
<b>b</b> Total for prior years 20__ 20__ 20__		NONE		
<b>3</b> Excess distributions carryover if any to 2013				
<b>a</b> From 2008	75,805			
<b>b</b> From 2009	85,169			
<b>c</b> From 2010	237,824			
<b>d</b> From 2011	104,412			
<b>e</b> From 2012	126,363			
<b>f</b> Total of lines 3a through e	629,573			
<b>4</b> Qualifying distributions for 2013 from Part XII line 4 ▶ \$ 422,638				
<b>a</b> Applied to 2012 but not more than line 2a			NONE	
<b>b</b> Applied to undistributed income of prior years (Election required see instructions)		NONE		
<b>c</b> Treated as distributions out of corpus (Election required see instructions)	NONE			
<b>d</b> Applied to 2013 distributable amount				219,281
<b>e</b> Remaining amount distributed out of corpus	203,357			
<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))	NONE			NONE
<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	832,930			
<b>b</b> Prior years undistributed income Subtract line 4b from line 2b		NONE		
<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		NONE		
<b>d</b> Subtract line 6c from line 6b Taxable amount see instructions		NONE		
<b>e</b> Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount see instructions			NONE	
<b>f</b> Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				NONE
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	NONE			
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	75,805			
<b>9</b> Excess distributions carryover to 2014 Subtract lines 7 and 8 from line 6a	757,125			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2009	85,169			
<b>b</b> Excess from 2010	237,824			
<b>c</b> Excess from 2011	104,412			
<b>d</b> Excess from 2012	126,363			
<b>e</b> Excess from 2013	203,357			



**Part XV** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is a dual status alien, show whether the recipient is a resident alien for purposes of the foundation status of recipient	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
AMERICAN SOCIETY OF HAIFA				195 000
SANTA BARBARA FAMILY SERVICE AGENCY				6 678
CONGREGATION B NAI B RITH				16 355
LOS ANGELES CHILD DEVELOPMENT CENTER				3 544
AMERICAN ACADEMY OF CHILD AND ADOLESCENT PSYC				15 000
JEWISH NATIONAL FUND				143,000
<b>Total</b>			<b>▶ 3a</b>	<b>379,577</b>
<b>b Approved for future payment</b>				
<b>Total</b>			<b>▶ 3b</b>	

Enter gross amounts unless otherwise indicated

(See worksheet in line 13 instructions to verify calculations)

Line No

Explain below how each activity for which income is reported in column (e) of Part XVI A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions )

7	GROSS REAL ESTATE RENTAL INCOME
---	---------------------------------



## RENT AND ROYALTY INCOME

Taxpayer's Name RIEGER FOUNDATION		Identifying Number 77-0159141	
DESCRIPTION OF PROPERTY FIGUEROA 13-17 W			
Yes	No	Did you actively participate in the operation of the activity during the tax year?	
TYPE OF PROPERTY     4 - COMMERCIAL			
RENTAL INCOME		116,218	124,189
OTHER INCOME			
OTHER RENTAL INCOME		7,971	
TOTAL GROSS INCOME			
OTHER EXPENSES			14,162
INSURANCE		21	
REPAIRS		416	
TAXES		6,732	
UTILITIES		5,219	
OTHER EXPENSES		1,774	
DEPRECIATION (SHOWN BELOW)			14,162
LESS Beneficiary's Portion			
AMORTIZATION			
LESS Beneficiary's Portion			
DEPLETION			
LESS Beneficiary's Portion			
TOTAL EXPENSES			14,162
TOTAL RENT OR ROYALTY INCOME (LOSS)			110,027
Less Amount to			
Rent or Royalty		_____	
Depreciation		_____	
Depletion		_____	
Investment Interest Expense		_____	
Other Expenses		_____	
Net Income (Loss) to Others		_____	
Net Rent or Royalty Income (Loss)			110,027

**SCHEDULE FOR DEPRECIATION CLAIMED**[illegible]

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE  
=====

OTHER INCOME

OTHER RENTAL INCOME	7,971
	-----
	7,971
	=====

OTHER DEDUCTIONS

OTHER RENTAL EXPENSES	1,774
	-----
	1,774
	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
USGI REPORTED AS NONQUALIFIED DIVIDENDS	226	226
FOREIGN DIVIDENDS	8,133	8,133
NONDIVIDEND DISTRIBUTIONS	314	
DOMESTIC DIVIDENDS	23,783	23,783
OTHER INTEREST	2,994	2,994
EXEMPT INTEREST NOT SUBJECT TO AMT - STA	890	
US GOVERNMENT INTEREST REPORTED AS QUALI	1	1
NONQUALIFIED FOREIGN DIVIDENDS	7,554	7,554
NONQUALIFIED DOMESTIC DIVIDENDS	22,043	22,043
	-----	-----
TOTAL	65,938	64,734
	=====	=====

FORM 990PF, PART I - LEGAL FEES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
LEGAL FEES - PRINCIPAL (ALLOCA	1,673			1,673
LEGAL FEES - INCOME (ALLOCABLE	5,975			5,975
TOTALS	7,648	NONE	NONE	7,648
	=====	=====	=====	=====

FORM 990PF, PART I - ACCOUNTING FEES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
TAX PREPARATION FEE (NON-ALLOC	1,500			1,500
TOTALS	1,500	NONE	NONE	1,500
	=====	=====	=====	=====

FORM 990PF, PART I - OTHER PROFESSIONAL FEES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	CHARITABLE PURPOSES -----
TEMPLE B'NAI B'RITH DINNER / R	1,073	1,073
FOUR SEASONS RESORT / MEETING	155	155
FOUR SEASONS RESORT / MEETING	1,000	1,000
FOUR SEASONS RESORT / MEETING	691	691
TRAVEL EXP / BOARD ADV	345	345
ENVIRONMENTAL STUDIES ASSISTANT	303	303
REFUND / DOUBLE TREE	-146	-146
ISRAEL TRIP	2,900	2,900
AACAP MEETING	6,387	6,387
FOUR SEASONS / DEPOSIT	1,000	1,000
FOUR SEASONS / MEETING EXPENSE	33	33
TOTALS	13,741	13,741
	=====	=====

FORM 990PF, PART I - TAXES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FEDERAL ESTIMATES - PRINCIPAL	880	
FOREIGN TAXES ON QUALIFIED FOR	577	577
FOREIGN TAXES ON NONQUALIFIED	329	329
	-----	-----
TOTALS	1,786	906
	=====	=====

FORM 990PF, PART I - OTHER EXPENSES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	CHARITABLE PURPOSES -----
RENT AND ROYALTY EXPENSES	14,162	14,162	
FEE FOR SECRETARIAL SERVICES	3,240		3,240
CALIFORNIA STATE FILING FEES	10		10
TOTALS	17,412	14,162	3,250
	=====	=====	=====

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
AMERN FDS NEW WORLD FD	35,220	59,301
EATON VANCE GLBL MACR ABSOL	24,458	23,553
FROWTH STOCK FUND	183,191	231,681
GUGGENHEIM S&P 500 EQ WGT	94,666	222,656
ISHARES GLOBAL HLTHCARE ETF	29,546	47,355
ISHARES MSCI PACIFIC EX JPN	36,984	37,384
ISHARES S&P MID-CAP 400 GRWTH	24,708	90,114
ISHARES S&P SMALLCAP 600 GRWTH	39,573	88,958
ISHARES TR CORE S&P SCP ETF	75,317	201,891
ISHARES US PREFERRED STOCK	30,832	36,830
POWERSHARES QQQ ETF	74,554	175,920
PRIMECAP ODYSSEY AGGR	55,339	94,236
SCOUT INTERNATIONAL FD	53,973	69,863
SELECT SECTOR SPDR TR	27,380	42,042
SPDR S&P MIDCAP 400 ETF	68,051	189,255
T ROWE PRICE NEW HORIZONS	32,169	32,392
VALUE STOCK FUND	179,254	243,031
VANGUARD FTSE ALL WO X-US	33,680	36,029
VANGUARD FTSE EMRG MRKTS	68,784	65,824
VNGRD FTSE ALL WORLD EX US	147,132	177,555
	-----	-----
TOTALS	1,314,811	2,165,870
	=====	=====

RIEGER FOUNDATION

77-0159141

FORM 990PF, PART II - CORPORATE BONDS  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
ABERDEEN ASIA PACIFIC INCOME	34,597	33,120
LOOMIS SAYLES BOND INSTL	68,974	76,136
PAYDEN EMERG MKTS BD FD	57,392	53,899
PIMCO LOW DURATION FUND	21,026	20,673
SPDR BARCLAYS CAP CONV SEC	26,085	29,206
T ROWE PRICE INSTL HI YLD	81,606	82,596
TEMPLETON GLOBAL BOND FUND	70,407	80,093
OSTERWEIS STRATEGIC INCOME	44,393	44,431
VANGUARD INFLATION-PROT SEC FD		
CTF BOND FUND	116,582	116,737
	-----	-----
TOTALS	521,062	536,891
	=====	=====

INVESTMENTS    LAND    BUILDINGS    EQUIPMENT  
=                                - - - =

FIXED ASSET DETAIL                                ACCUMULATED DEPRECIATION DETAIL

ASSET DESCRIPTION	METHOD/ CLASS	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
BLDG 13 17 w FIGURE	M39	550 000			550 000	262 650	14 102		276 752
LAND 13 17 w FIGURE	L	250 000			250 000				
REMODEL	M39	338 846			338 846	119 460	8 688		128 148
TOTALS		1 138 846			1 138 846	382 110			404 900
		=====			=====	=====			=====

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES  
=====

DESCRIPTION -----	AMOUNT -----
MUTUAL FUND TIMING DIFFERENCES	233
COMMON TRUST FUND TIMING DIFFERENCES	31,698
	-----
TOTAL	31,931
	=====

GAINS AND LOSSES FROM PASS-THRU ENTITIES  
=====

NET SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS  
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS	277 00
	-----
TOTAL NET SHORT-TERM GAIN OR LOSS (ROUNDED)	277 00
	=====

NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS  
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS	71,048 00
	-----
TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)	71,048 00
	=====

990PF, PART VII-B LINE 2b - SECTION 4942a2 EXPLANATION STATEMENT  
=====

THE QUESTION DOES NOT APPLY THE FOUNDATION DOES NOT HAVE ANY  
UNDISTRIBUTED INCOME FROM PRIOR YEARS

RENT AND ROYALTY SUMMARY

=====

PROPERTY -----	TOTAL INCOME -----	DEPLETION/ DEPRECIATION -----	OTHER EXPENSES -----	ALLOWABLE NET INCOME -----
FIGUEROA 13-17 W	124,189		14,162	110,027
	-----	-----	-----	-----
TOTALS	124,189		14,162	110,027
	=====	=====	=====	=====

