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

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 DONALD & CAROL ROBERTS FOUNDATION IN MEMORY OF VIRGINIA K WESTON INC		A Employer identification number 81-0497226	
Number and street (or P O box number if mail is not delivered to street address) 5414 WALTER HAGEN DR		Room/suite	B Telephone number (see instructions) (406) 652-3536
City or town, state or province, country, and ZIP or foreign postal code BILLINGS, MT 59106		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) ☐ \$ 1,554,736		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)	15			
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	51,016	51,016	51,016	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-28,979			
	b Gross sales price for all assets on line 6a 142,224				
	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				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 1,428			
	12 Total. Add lines 1 through 11	23,480	51,016	51,016	
	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)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 862			
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	 27			
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	889	0		0
	25 Contributions, gifts, grants paid	94,000			94,000
	26 Total expenses and disbursements. Add lines 24 and 25	94,889	0		94,000
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-71,409			
	b Net investment income (if negative, enter -0-)		51,016		
	c Adjusted net income (if negative, enter -0-)			51,016	

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			
	2	Savings and temporary cash investments	4,903		
	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 ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	114		
	10a	Investments—U S and state government obligations (attach schedule)	24,165		
	b	Investments—corporate stock (attach schedule)	955,857	889,006	1,093,756
	c	Investments—corporate bonds (attach schedule).	270,793	298,390	317,279
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	93,140	96,542	143,701
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,348,972	1,283,938	1,554,736	
Liabilities	17	Accounts payable and accrued expenses		6,384	
	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)		6,384	
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	1,348,972	1,277,554	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	1,348,972	1,277,554	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,348,972	1,283,938		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	1,348,972
2	Enter amount from Part I, line 27a	2	-71,409
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	1,277,563
5	Decreases not included in line 2 (itemize) ▶ _____	5	9
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,277,554

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			(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	
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	-28,979
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	-4,025

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	76,198	1,408,859	0 05409
2011	77,480	1,400,244	0 05533
2010	74,868	1,308,131	0 05723
2009	37,060	1,116,290	0 03320
2008	87,148	1,393,151	0 06256

2	Total of line 1, column (d).	2	0 26241
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	0 05248
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	1,498,335
5	Multiply line 4 by line 3.	5	78,634
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	510
7	Add lines 5 and 6.	7	79,144
8	Enter qualifying distributions from Part XII, line 4.	8	94,000

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 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	510
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	510
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	510
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	692	
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	692
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	182
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 182 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	Yes
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) MT			
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 MARILYN T HARMON CPA Telephone no (406) 259-9051 Located at 344 MEADOWLARK LANE BILLINGS MT ZIP+4 591053747			
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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
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? If "Yes," list the years 20 , 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		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 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?			
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		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
CAROL W ROBERTS	Pres/TREAS	0		
5414 WALTER HAGEN DR	0 00			
BILLINGS, MT 59106				
DONALD L ROBERTS	VPRES/SEC	0		
5414 WALTER HAGEN DR	0 00			
BILLINGS, MT 59106				
SARA E ROBERTS	Director	0		
11 BEL SPRINGS	0 00			
IRVINE, CA 92602				
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	1,492,566
b	Average of monthly cash balances.	1b	28,234
c	Fair market value of all other assets (see instructions).	1c	352
d	Total (add lines 1a, b, and c).	1d	1,521,152
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	1,521,152
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	22,817
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,498,335
6	Minimum investment return. Enter 5% of line 5.	6	74,917

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	74,917
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	510
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	510
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	74,407
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	74,407
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	74,407

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	94,000
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	94,000
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	510
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	93,490
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			
2		Undistributed income, if any, as of the end of 2013			
a		Enter amount for 2012 only.			
b		Total for prior years 20____, 20____, 20____			
3		Excess distributions carryover, if any, to 2013			
a		From 2008. 11,266			
b		From 2009.			
c		From 2010. 10,467			
d		From 2011. 8,684			
e		From 2012. 6,871			
f		Total of lines 3a through e. 37,288			
4		Qualifying distributions for 2013 from Part XII, line 4 \$ 94,000			
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. 74,407			
e		Remaining amount distributed out of corpus 19,593			
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 56,881			
b		Prior years' undistributed income Subtract line 4b from line 2b.			
c		Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			
d		Subtract line 6c from line 6b Taxable amount—see instructions.			
e		Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions.			
f		Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014. 0			
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). 11,266			
9		Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a. 45,615			
10		Analysis of line 9			
a		Excess from 2009.			
b		Excess from 2010. 10,467			
c		Excess from 2011. 8,684			
d		Excess from 2012. 6,871			
e		Excess from 2013. 19,593			

Part XIV

--	--

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

1

See Additional Data Table

• 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

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 Paid during the year See Additional Data Table				
Total			3a	94,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Yes

No

a

Transfers from the reporting foundation to a noncharitable exempt organization of

(1)

Cash.

1a(1)

No

(2)

Other assets.

1a(2)

No

b

Other transactions

(1)

Sales of assets to a noncharitable exempt organization.

1b(1)

No

(2)

Purchases of assets from a noncharitable exempt organization.

1b(2)

No

(3)

Rental of facilities, equipment, or other assets.

1b(3)

No

(4)

Reimbursement arrangements.

1b(4)

No

(5)

Loans or loan guarantees.

1b(5)

No

(6)

Performance of services or membership or fundraising solicitations.

1b(6)

No

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

d

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a

Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes

No

b

If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

2014-05-07

Date

Title

May the IRS discuss this return with the preparer shown below (see instr.)?

Yes

No

Paid Preparer Use Only

Print/Type preparer's name

MARILYN T HARMON CPA

Preparer's Signature

Date

Check if self-employed

PTIN

P00282857

Firm's name

MARILYN T HARMON CPA

Firm's EIN

Firm's address

344 MEADOWLARK LN BILLINGS, MT 59105

Phone no

(406) 259-9051

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)
4967 UNIT VK STANFD GLOBAL WTR 2011-2	P	2011-04-14	2013-02-12
25 UNIT VK STANFD GLOBAL WTR 2011-2	P	2011-07-25	2013-02-12
14 UNIT VK STANFD GLOBAL WTR 2011-2	P	2011-10-25	2013-02-12
350 UNIT VK STANFD GLOBAL WTR 2011-2	P	2011-11-25	2013-02-12
400 UNIT VK STANFD GLOBAL WTR 2011-2	P	2012-01-25	2013-02-12
10 UNIT VK STANFD GLOBAL WTR 2011-2	P	2012-04-27	2013-02-12
49 UNIT VK STANFD GLOBAL WTR 2011-2	P	2012-07-25	2013-02-12
28 UNIT VK STANFD GLOBAL WTR 2011-2	P	2012-10-25	2013-02-12
\$25,0000 AUSTRAILIAN GOVY 6500 13MYRG	P	2010-03-19	2013-05-06
525 NORDIC AMERICAN TANKERS LTD	P	2007-02-20	2013-06-13
250 NORDIC AMERICAN TANKERS LTD	P	1927-12-07	2013-06-13
420 PETROLEO BRAS SA ADS	P	2008-02-21	2013-08-26
190 PETROLEO BRAS SA ADS	P	2010-07-12	2010-07-12
115 BOEING CO	P	2006-12-27	2013-11-05
80 DIAGEO PLC SPON ADR NEW	P	2008-05-29	2013-11-05
\$20,000 HOUSEHOLD FIONANCE 38983 13NV10	P	2007-10-19	2013-11-12

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)
46,626		44,079	2,547
235		217	18
131		103	28
3,285		2,744	541
3,755		2,895	860
94		84	10
460		402	58
263		239	24
25,645		24,165	1,480
4,250		19,378	-15,128
2,024		8,410	-6,386
6,209		25,372	-19,163
2,809		6,926	-4,117
14,942		10,350	4,592
10,027		6,364	3,663
21,469		19,475	1,994

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	
			2,547
			18
			28
			541
			860
			10
			58
			24
			1,480
			-15,128
			-6,386
			-19,163
			-4,117
			4,592
			3,663
			1,994

Form 990PF Part XV Line 1a - 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).

CAROL W ROBERTS
DONALD L ROBERTS

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				
ALBERTA BAIR THEATRE 2720 3RD AVENUE NORTH BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	2,000
BILLINGS EDUCATION FOUNDATION 415 NORTH 30TH STREET BILLINGS,MT 59101	NONE	501C3	GENERAL FUND NEEDS	2,000
BILLINGS FAMILY YMCA 402 NORTH 32ND STREET BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	1,000
BILLINGS PUB HI SCHOOL STUDENT NEED 415 N 30TH STREET BILLINGS,MT 59101	NONE	501C3	STUDENT NEED FUND	3,000
CONGREGATION BETH AARON 2031 BROADWATER AVENUE BILLINGS,MT 59102	NONE	501C3	GENERAL OPERATIONS	6,000
FAMILY SERVICE INC P O BOX 1020 BILLINGS,MT 59103	NONE	501C3	GENERAL OPERATIONS	10,000
FLORENCE CRITTENTON HOME 901 NORTH HARRIS HELENA,MT 59601	NONE	501C3	GENERAL OPERATIONS	1,000
FRIENDS OF MONTANA PBS P O BOX 173340 BOZEMAN,MT 59717	NONE	501C3	GENERAL OPERATIONS	1,000
GRAND 1894 OPERA HOUSE 2020 POST OFFICE STREET GALVESTON,TX 77550	NONE	501C3	GENERAL OPERATIONS	1,000
LA LECHE LEAGUE INTERNATIONAL 1400 NORTH MEACHUM ROAD SCHAUMBURG,IL 60173	NONE	501C3	GENERAL OPERATIONS	10,000
MENTAL HEALTH CENTER P O BOX 219 - 1650 AVE D BILLINGS,MT 59103	NONE	501C3	GENERAL OPERATIONS	2,000
MONTANA AUDUBON SOCIETY CEC P O BOX 595 HELENA,MT 59624	NONE	501C3	GENERAL OPERATIONS	7,500
MONTANA STATE HOSPITAL P O BOX 300 WARM SPRINGS,MT 59856	NONE	501C3	GENERAL OPERATIONS	4,000
PARMLEY BILLINGS LIBRARY FOUNDATION 510 NORTH BROADWAY BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	7,500
PLANNED PARENTHOOD OF MONTANA 2545 4TH AVENUE NORTH BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	2,000
Total  3a				94,000

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				
HABITAT FOR HUMANITY MID-YELLOWSTON 201 NORTH 15TH STREET BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	1,000
YELLOWSTONE VALLEY ANIMAL SHELTER PO BOX 20920 BILLINGS,MT 59104	NONE	501C3	GENERAL OPERATIONS	1,000
ZOO MONTANA 2100 SOUTH SHILOH ROAD BILLINGS,MT 59106	NONE	501C3	GENERAL OPERATIONS	1,000
SHOULDER TO SHOULDER 2123 AUBURN AVENUE 340 CINCINNATI,OH 45219	NONE	501C3	GENERAL OPERATIONS	500
YELLOWSTONE CASA 3203 3RD AVENUE NORTH STE 203 BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	1,000
MSUB FOUNDATION NURSING PROGRAM 1500 UNIVERSITY DRIVE BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	500
RONALD MCDONALD HOUSE 1144 NORTH 30TH STREET BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	500
MONTANA COUNCIL BOY SCOUTS OF AMERI 820 17TH STREET SOUTH GREAT FALLS,MT 59405	NONE	501C3	GENERAL OPERATIONS	500
YWCA BILLINGS 900 WYOMING AVENUE BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	500
WOMEN'S FOUNDATION OF MONTANA P O BOX 1145 HELENA,MT 59624	NONE	501C3	GENERAL OPERATIONS	500
TUMBLEWEED 505 N 24TH STREET BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	500
THE FRIENDSHIP CENTER 1430 SANDERS ST HELENA,MT 59601	NONE	501C3	GENERAL OPERATIONS	500
RIALTO COMMUNITY THEATRE P O BOX 874 DEER LODGE,MT 59722	NONE	501C3	GENERAL OPERATIONS	500
YELLOWSTONE ART MUSEUM 401 N 27TH STREET BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	6,000
LYDIAS HOUSE P O BOX 128808 CINCINNATI,OH 45212	NONE	501C3	GENERAL OPERATIONS	5,000
Total  3a				94,000

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 <i>Paid during the year</i>				
OUT OF THE DARKNESS WALK 111 NODRTH SANDERS ROOM 301 HELENA,MT 59620	NONE	501C3	GENERAL OPERATIONS	2,500
BILLINGS TENNIS ASSOCIATION P O BOX 21381 BILLINGS,MT 59104	NONE	501C3	GENERAL OPERATIONS	1,000
EAGLE MOUNT BILLINGS 1140 16TH STREET WEST 12 BILLINGS,MT 59102	NONE	501C3	GENERAL OPERATIONS	500
FAMILY PROMISE 40 10TH STREET WEST BILLINGS,MT 59102	NONE	501C3	GENERAL OPERATIONS	5,000
FRIENDS OF PUBLIC RADIO 1500 UNIVERSITY DRIVE BILLINGS,MT 59101	NONE	501C3	GENERAL OPERATIONS	500
GRACE MONTESSORI 4809 GRAND AVENUE BILLINGS,MT 59106	NONE	501C3	GENERAL OPERATIONS	5,000
Total  3a				94,000

**TY 2013 Investments Corporate
Bonds Schedule**

Name: DONALD & CAROL ROBERTS FOUNDATION IN
MEMORY OF VIRGINIA K WESTON INC

EIN: 81-0497226

Software ID: 13000170

Software Version: 2013v3.1

Name of Bond	End of Year Book Value	End of Year Fair Market Value
HOUSEHOLD FINANCE NOTE		
ALCOA INC 5900 27FB01	25,055	25,110
NJ BELL TEL CO 8000 2	29,512	30,348
BURLINGTON NORTHERN 1950 30AU15	24,825	24,014
MS INFLATION LINK 4860	23,434	25,531
MS RNGE ACCRL SPX 7000 25APRG	25,000	27,906
GE CAPITAL TR I 6.375% 11/15/17	24,680	45,702
BRISTOL MYERS 6800 26NV15	49,540	53,152
IADB 9000 16JL19	24,786	19,558
CENTURYTEL INC 6875 28JA15	24,486	23,793
CITI LVG STP CMS 10000 *28NV15	20,000	19,211
COCA-COLA AMATIL 4500 18SP06	27,072	22,954

TY 2013 Investments Corporate
 Stock Schedule

Name: DONALD & CAROL ROBERTS FOUNDATION IN
 MEMORY OF VIRGINIA K WESTON INC

EIN: 81-0497226

Software ID: 13000170

Software Version: 2013v3.1

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ABBOTT LABORATORIES - COMMON STOCK	23,433	31,622
ALTRIA GROUP INC	25,914	46,068
AMERICAN ELECTRIC POWER CO	29,053	29,213
ARCHER DANIELS MIDLAND	31,949	33,852
BOEING CO	26,656	57,326
BLDRS EMERGING MARKETS	30,554	28,784
BOSTON PROPERTIES INC	34,194	30,111
BP PLC ADS	31,505	20,902
CATERILLAR INC	22,201	40,865
DEERE & CO	29,793	32,422
DIAGEO PLC SPON ADR NEW	33,412	55,616
DWS DREMAN HIGH INCOME OPPORTUNITIES NEW	41,664	23,400
GENERAL DYNAMICS CORP	25,847	26,276
GOLDMAN SACHS GRP INC	24,432	22,158
ISHARES MSCI EAFE FUND	28,763	25,161
ISHARES SP SMALLCAP 600 INDEX	24,755	43,652
JOHNSON & JOHNSON	24,803	33,430
JP MORGAN CHASE & CO	24,625	30,702
KFG INC (ALLOCATED FROM KRAFT FOODS)	17,899	24,799
MDU RESOURCES GROUP INC	39,798	42,159
MONSANTO CO/NEW	25,315	27,972
NORDIC AM TNKR SHIPPING		
NUCOR CORPORATION	31,981	29,893
PETROLEO BRAS SA ADS		
PHILLIP MORRIS CO	25,016	43,565
SOUTHERN COPPER CO	27,197	43,524
TENARIS S.A.	24,730	22,937
TEREX CP NEW DEL	24,836	20,575
US BANCORP COM NEW	25,811	36,360
UNITED TECHNOLOGIES CORP	24,832	39,261

Name of Stock	End of Year Book Value	End of Year Fair Market Value
WINDSTREAM	20,406	29,526
WASTE MGMT INC (DELA)	19,729	30,287
MS EMERGING MKTS DOMESTIC DEBT	25,596	19,530
MONDELEZ INTL INC (FROM KRAFT FOODS)	16,896	28,240
ABBVIE INC	25,411	43,568

TY 2013 Investments - Other Schedule

Name: DONALD & CAROL ROBERTS FOUNDATION IN
MEMORY OF VIRGINIA K WESTON INC

EIN: 81-0497226

Software ID: 13000170

Software Version: 2013v3.1

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
AMEX BANK FSB CD 3550 14JN03	AT COST	25,000	25,375
PLAINS ALL AMERICAN PIPELINE LP	AT COST	16,011	56,947
UNIT VK STANFD GLB WTR 2011-2	AT COST		
UNIT VK GLOBAL WTR 2012-3	AT COST	55,531	61,379

TY 2013 Other Decreases Schedule

Name: DONALD & CAROL ROBERTS FOUNDATION IN
MEMORY OF VIRGINIA K WESTON INC

EIN: 81-0497226

Software ID: 13000170

Software Version: 2013v3.1

Description	Amount
PLAINS ALL AMERICAN PIPELINE - N/D EXP	9

TY 2013 Other Expenses Schedule

Name: DONALD & CAROL ROBERTS FOUNDATION IN
MEMORY OF VIRGINIA K WESTON INC

EIN: 81-0497226

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MONTANA ANNUAL REPORT FEE	15			
SERVICE FEE	12			

TY 2013 Other Income Schedule

Name: DONALD & CAROL ROBERTS FOUNDATION IN
MEMORY OF VIRGINIA K WESTON INC

EIN: 81-0497226

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
PARTNERSHIP INV INCOME	1,428		

TY 2013 Taxes Schedule

Name: DONALD & CAROL ROBERTS FOUNDATION IN
MEMORY OF VIRGINIA K WESTON INC

EIN: 81-0497226

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX - 2012 EXTENSION	600			
FOREIGN TAX WITHHELD	262			