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EXTENDED TO MAY 17, 2021

Return of Private Foundation

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
Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

Form 990-PF

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or tax year beginning JUL 1, 2019, and ending JUN 30, 2020

Name of foundation
ROCKING CHAIR FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite
145 CENTRAL PARK WEST, APT 13B

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10023

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 **OA**
☐ 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) **\$ 434,520.** J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d), must be on cash basis.)

A Employer identification number
13-3639647

B Telephone number
212-490-2626

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination 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))		(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	298,513.				
	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	7,150.	7,150.		STATEMENT 1	
	5a Gross rents					
	b Net rental income or (loss)					
	6a Net gain or (loss) from sale of assets not on line 10	3,804.				
	b Gross sales price for all assets on line 6a	75,786.				
	7 Capital gain net income (from Part IV, line 2)		3,804.			
	8 Net short-term capital gain					
Operating and Administrative Expenses	9 Income modifications					
	10a Gross sales less returns and allowances					
	b Less Cost of goods sold					
	c Gross profit or (loss)					
	11 Other income					
	12 Total. Add lines 1 through 11	309,467.	10,954.	0.		
	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.	
	14 Other employee salaries and wages					
	15 Pension plans, employee benefits					
	16a Legal fees					
	b Accounting fees	STMT 2	7,713.	7,713.	0.	0.
	c Other professional fees					
	17 Interest					
	18 Taxes	STMT 3	1,315.	346.	0.	969.
	19 Depreciation and depletion					
	20 Occupancy					
	21 Travel, conferences, and meetings					
22 Printing and publications						
23 Other expenses	STMT 4	50.	0.	0.	50.	
24 Total operating and administrative expenses. Add lines 13 through 23		9,078.	8,059.	0.	1,019.	
25 Contributions, gifts, grants paid		45,910.			45,910.	
26 Total expenses and disbursements. Add lines 24 and 25		54,988.	8,059.	0.	46,929.	
27 Subtract line 26 from line 12:						
a Excess of revenue over expenses and disbursements		254,479.				
b Net investment income (if negative, enter -0-)			2,895.			
c Adjusted net income (if negative, enter -0-)				0.		

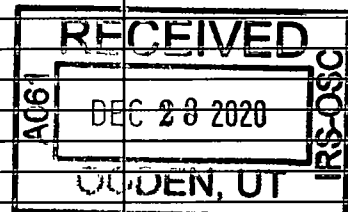
923501 12-17-19 LHA For Paperwork Reduction Act Notice, see instructions.

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09101215 130816 0042063

2019.05010 ROCKING CHAIR FOUNDATION 00420631

SCANNED MAY 21 2021



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	9,319.	43,611.	43,611.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 5	187,563.	407,720.	390,026.
	c Investments - corporate bonds			
	Liabilities	11 Investments - land, buildings, and equipment basis ▶		
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶ PREPAID FEDERAL INC)		853.	883.	883.
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		197,735.	452,214.	434,520.
17 Accounts payable and accrued expenses				
18 Grants payable				
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ ☒			
	26 Capital stock, trust principal, or current funds	0.	0.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	100,000.	100,000.	
	28 Retained earnings, accumulated income, endowment, or other funds	97,735.	352,214.	
	29 Total net assets or fund balances	197,735.	452,214.	
30 Total liabilities and net assets/fund balances	197,735.	452,214.		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	197,735.
2 Enter amount from Part I, line 27a	2	254,479.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	452,214.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	452,214.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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 1,931 SHS NATIONAL FUEL GAS CO.	P		12/31/19
b CAPITAL GAINS DIVIDENDS			
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 74,414.		71,982.	2,432.
b 1,372.			1,372.
c			
d			
e			

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))
a			2,432.
b			1,372.
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	3,804.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	{ }	3	0.

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 doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	218,995.	258,237.	.848039
2017	146,616.	337,820.	.434006
2016	162,976.	266,968.	.610470
2015	145,489.	275,754.	.527604
2014	192,354.	375,854.	.511779

2 Total of line 1, column (d)	2	2.931898
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	.586380
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	329,532.
5 Multiply line 4 by line 3	5	193,231.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	29.
7 Add lines 5 and 6	7	193,260.
8 Enter qualifying distributions from Part XII, line 4	8	46,929.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.
See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1 58.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b)		2 0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		3 58.
3 Add lines 1 and 2		4 0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		5 58.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		
6 Credits/Payments.		
a 2019 estimated tax payments and 2018 overpayment credited to 2019	6a 882.	
b Exempt foreign organizations - tax withheld at source	6b 0.	
c Tax paid with application for extension of time to file (Form 8868)	6c 1,000.	
d Backup withholding erroneously withheld	6d 0.	
7 Total credits and payments. Add lines 6a through 6d	7 1,882.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8 0.	
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 1,824.	
11 Enter the amount of line 10 to be Credited to 2020 estimated tax	11 0.	

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 the 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. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		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. DE, NY		
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 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

	Yes	No
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		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		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	X	
14 The books are in care of ► JEFFREY I. SUSSMAN Telephone no. ► 212-490-2626 Located at ► 145 CENTRAL PARK WEST, NEW YORK, NY ZIP+4 ► 10023		
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		
16 At any time during calendar year 2019, 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 FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here	N/A	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?		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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? If "Yes," list the years ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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 2019?		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 4945(d)(4)(A)? 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

N/A

Organizations relying on a current notice regarding disaster assistance, check here

☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

N/A

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

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?

☐ Yes ☒ No**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, and 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
JEFFREY I SUSSMAN	PRESIDENT - DIRECTOR			
145 CENTRAL PARK WEST, APT 13B	0.00	0.	0.	0.
NEW YORK, NY 10023				
SUSAN H SUSSMAN	SECRETARY - DIRECTOR			
145 CENTRAL PARK WEST, APT 13B	0.00	0.	0.	0.
NEW YORK, NY 10023				

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

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

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

0

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. 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

0

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

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	

Total. Add lines 1 through 3

0.

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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	312,699.
b	Average of monthly cash balances	1b	21,851.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	334,550.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	334,550.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,018.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	329,532.
6	Minimum investment return. Enter 5% of line 5	6	16,477.

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	16,477.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	58.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	58.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	16,419.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	16,419.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	16,419.

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	46,929.
b	Program-related investments - total from Part IX-B	1b	0.
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	46,929.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	46,929.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				16,419.
2 Undistributed income, if any, as of the end of 2019				
a Enter amount for 2018 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2019:				
a From 2014	173,707.			
b From 2015	132,371.			
c From 2016	150,178.			
d From 2017	131,001.			
e From 2018	191,768.			
f Total of lines 3a through e	779,025.			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 46,929.				
a Applied to 2018, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2019 distributable amount				16,419.
e Remaining amount distributed out of corpus	30,510.			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (e))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	809,535.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7	173,707.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	635,828.			
10 Analysis of line 9:				
a Excess from 2015	132,371.			
b Excess from 2016	150,178.			
c Excess from 2017	131,001.			
d Excess from 2018	191,768.			
e Excess from 2019	30,510.			

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				
ALZHEMIERS ASSOCIATION 360 LEXINGTON AVE NEW YORK, NY 10017	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
AMERICAN BRAIN TUMOR ASSOCIATION 8550 W BRYN MAWR AVE STE 550 CHICAGO, IL 60631	NONE	PC	GENERAL CHARITABLE PURPOSE	100.
AMERICAN MUSEUM OF NATURAL HISTORY CENTRAL PARK WEST & 79TH ST NEW YORK, NY 10024	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
BANK STREET SCHOOL FOR CHILDREN 610 W 112TH ST NEW YORK, NY 10025	NONE	PC	GENERAL CHARITABLE PURPOSE	900.
BEACON ACADEMY 477 LONGWOOD AVENUE BOSTON, MA 02215	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
Total			SEE CONTINUATION SHEET(S)	45,910.
b Approved for future payment				
NONE				
Total				0.

ROCKING CHAIR FOUNDATION

13-3639647

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
BEDFORD 2020 COALITION P.O. BOX 812 BEDFORD HILLS, NY 10507	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
BEDFORD FIRE DEPARTMENT PO BOX 230 BEDFORD, NY 10506	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
BEDFORD PBA 307 BEDFORD RD BEDFORD HILLS, NY 10507	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
BUFFALO SEMINARY ANNUAL FUND 205 BIDWELL PARKWAY BUFFALO, NY 14222	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
CASTING FOR RECOVERY 109 EAST OAK ST, STE 1G BOZEMAN, MT 59715	NONE	PC	GENERAL CHARITABLE PURPOSE	2,000.
CHARLOTTE COUNTRY DAY SCHOOL 1440 CARMEL ROAD CHARLOTTE, NC 28226	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
CHELSEA'S FUND PO BOX 1472 LANDER, WY 82520	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
CITYMEALS-ON-WHEELS 355 LEXINGTON AVENUE NEW YORK, NY 10017	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
CLIMB WYOMING 1001 WEST 31ST STREET CHEYENNE, WY 82001	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
COALITION FOR SOUTHERN EQUALITY PO BOX 364 ASHEVILLE, NC 28802	NONE	PC	GENERAL CHARITABLE PURPOSE	750.
Total from continuation sheets				43,410.

ROCKING CHAIR FOUNDATION

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Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CONCORD ACADEMY 166 MAIN ST CONCORD, MA 01742	NONE	PC	GENERAL CHARITABLE PURPOSE	500.
DUBOIS MUSEUM ASSOCIATION P.O. BOX 1235 DUBOIS, WY 82513	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
DUBOIS SCOUT TROOP 56 1472 N. 5TH STREET, SUITE 201 LARAMIE, WY 82072	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
EQUAL JUSTICE INITIATIVE 122 COMMERCE STREET MONTGOMERY, AL 36104	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
ETHICAL CULTURE FIELDSTON SCHOOL 3901 FIELDSTON RD BRONX, NY 10471	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
KLINGENSTEIN CENTER TEACHERS COLLEGE 125 PARK AVE #1700 NEW YORK, NY 10017	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
LEADING FOR CHILDREN 500 MELROSE PLACE SOUTH ORANGE, NJ 07079	NONE	PC	GENERAL CHARITABLE PURPOSE	500.
LYMPHOMA RESEARCH FOUNDATION 88 PINE ST SUITE 2400 NEW YORK, NY 10005	NONE	PC	GENERAL CHARITABLE PURPOSE	5,000.
MEMORIAL SLOAN-KETTERING CANCER CENTER PO BOX 5028 HAGERSTOWN, MD 21741	NONE	PC	GENERAL CHARITABLE PURPOSE	5,000.
MOSESIAN CENTER 321 ARSENAL ST WATERTOWN, MA 02472	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
Total from continuation sheets				

ROCKING CHAIR FOUNDATION

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Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
NAACP LEGAL DEFENSE FUND 40 RECTOR ST NEW YORK, NY 10006	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
NATIONAL BIGHORN SHEEP PO BOX 1435 DUBOIS, WY 82513	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
NATIONAL DANCE INSTITUTE 217 WEST 147TH STREET NEW YORK, NY 10039	NONE	PC	GENERAL CHARITABLE PURPOSE	3,000.
NEW JERSEY INSTITUTE FOR SOCIAL JUSTICE 60 PARK PL #511 NEWARK, NJ 07102	NONE	PC	GENERAL CHARITABLE PURPOSE	500.
NEW VISIONS FOR PUBLIC SCHOOLS 205 E 42ND ST NEW YORK, NY 10017	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
NEW YORK STUDIO SCHOOL 8 W 8TH ST NEW YORK, NY 10011	NONE	PC	GENERAL CHARITABLE PURPOSE	2,610.
NEW YORK UNIVERSITY SCHOOL OF LAW 40 WASHINGTON SQUARE S, NEW YORK, NY 10012	NONE	PC	GENERAL CHARITABLE PURPOSE	500.
NORTHERN WESTCHESTER HOSPITAL 400 E MAIN ST MT KISCO, NY 10549	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
PBS NEWSHOUR PO BOX 1313 NEW YORK, NY 10101	NONE	PC	GENERAL CHARITABLE PURPOSE	100.
PENN GSE OFF DEV & ALUMNI 3700 WALNUT STREET PHILADELPHIA, PA 19104	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
Total from continuation sheets				

ROCKING CHAIR FOUNDATION

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Part XV. Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
SHADY HILL SCHOOL 178 COOLIDGE HILL CAMBRIDGE, MA 02138	NONE	PC	GENERAL CHARITABLE PURPOSE	1,500.
THE ELM PROJECT 88 HAMILTON AVE STAMFORD, CT 06902	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
THE MOUNTAIN SCHOOL 151 MOUNTAIN SCHOOL RD VERSHIRE, VT 05079	NONE	PC	GENERAL CHARITABLE PURPOSE	750.
THE NEW YORK FOUNDLING 590 AVENUE OF THE AMERICAS NEW YORK, NY 10011	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
THE WHEELER SCHOOL 216 HOPE ST PROVIDENCE, RI 02906	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
TIDES FOUNDATION 1012 TORNEY AVENUE SAN FRANCISCO, CA 94129-1755	NONE	PC	GENERAL CHARITABLE PURPOSE	5,000.
TRIP OF A LIFETIME P.O BOX 185 H SCARSDALE, MD 10583	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
WARM VALLEY LODGE 5643 US-26 DUBOIS, WY 82513	NONE	PC	GENERAL CHARITABLE PURPOSE	1,000.
WESLEYAN UNIVERSITY 45 WYLLYS AVE MIDDLETOWN, CT 06459	NONE	PC	GENERAL CHARITABLE PURPOSE	250.
WESTMORELAND SANCTUARY 260 CHESTNUT RIDGE RD MT KISCO, NY 10549	NONE	PC	GENERAL CHARITABLE PURPOSE	100.
Total from continuation sheets				

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3 Grants and Contributions Paid During the Year (Continuation)**Total from continuation sheets**

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019

Name of the organization

ROCKING CHAIR FOUNDATION

Employer identification number

13-3639647

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐

501(c)() (enter number) organization

☐4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐

527 political organization

Form 990-PF

☒

501(c)(3) exempt private foundation

☐

4947(a)(1) nonexempt charitable trust treated as a private foundation

☐

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☒

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules☐

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.☐For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$ _____**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
ROCKING CHAIR FOUNDATION	13-3639647

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JEFFREY SUSSMAN 145 CENTRAL PARK WEST NEW YORK, NY 10023	\$ 149,256.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
2	SUSAN SUSSMAN 145 CENTRAL PARK WEST NEW YORK, NY 10023	\$ 149,257.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization

Employer identification number

ROCKING CHAIR FOUNDATION

13-3639647

Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
1	500 SHS APPLE	\$ 149,256.	05/29/20
2	500 SHS APPLE	\$ 149,257.	05/29/20
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

ROCKING CHAIR FOUNDATION

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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES			STATEMENT 1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CAPITAL GAIN DISTRIBUTIONS	8,522.	0.	8,522.	8,522.	0.
TO PART I, LINE 4	8,522.	0.	8,522.	8,522.	0.

FORM 990-PF		ACCOUNTING FEES			STATEMENT 2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTING FEES	7,713.	7,713.	0.	0.	
TO FORM 990-PF, PG 1, LN 16B	7,713.	7,713.	0.	0.	

FORM 990-PF		TAXES			STATEMENT 3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
STATE & FEDERAL NET OF REFUNDS	969.	0.	0.	969.	
FOREIGN TAXES PAID	346.	346.	0.	0.	
TO FORM 990-PF, PG 1, LN 18	1,315.	346.	0.	969.	

FORM 990-PF		OTHER EXPENSES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
STATE FILING & AGENT FEES	50.	0.	0.	50.	
TO FORM 990-PF, PG 1, LN 23	50.	0.	0.	50.	

ROCKING CHAIR FOUNDATION

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FORM 990-PF

CORPORATE STOCK

STATEMENT 5

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
PUBLICLY TRADED SECURITIES	407,720.	390,026.
TOTAL TO FORM 990-PF, PART II, LINE 10B	407,720.	390,026.

FORM 990-PF

OTHER ASSETS

STATEMENT 6

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
PREPAID FEDERAL INCOME TAX	853.	883.	883.
TO FORM 990-PF, PART II, LINE 15	853.	883.	883.

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 7

NAME OF MANAGER

JEFFREY I SUSSMAN
SUSAN H SUSSMAN