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Amended

OVDI - FAQ#18\*

## Return of Private Foundation

0812

OMB No 1545-0052

Form 990-PF

Department of the Treasury  
Internal Revenue Service

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

Note: The organization may be able to use a copy of this return to satisfy state reporting requirements

2005

For calendar year 2005, or tax year beginning

, 2005, and ending

G Check all that apply ☐ Initial return ☐ Final return ☒ Amended return ☐ Address change ☒ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of organization THE SIMMS/MANN FAMILY FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) 9320 WILSHIRE BOULEVARD

Room/suite 300

City or town, state, and ZIP code BEVERLY HILLS, CA 90212

A Employer identification number 31-1812498

B Telephone number (see page 10 of the instructions) (310) 275-1395

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 ☐

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) \$ 51,487,935.

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 page 11 of the 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., received (attach schedule) if the foundation is not required to attach Sch B	4,364,635.			
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	470,477.	470,477.		STMT 1
4	Dividends and interest from securities	291,226.	291,226.		STMT 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	2,137,209.			
b	Gross sales price for all assets on line 6a	5,702,695.			
7	Capital gain net income (from Part IV, line 2)		2,008,523.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)	660,932.	681,666.		STMT 3
12	Total. Add lines 1 through 11	7,924,479.	3,451,892.		
13	Compensation of officers, directors, trustees, etc.				
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule) STMT 4	23,452.	7,718.	NONE	15,734.
b	Accounting fees (attach schedule) STMT 5	8,575.	3,538.	NONE	3,537.
c	Other professional fees (attach schedule) STMT 6	15,980.	15,980.		
17	Interest STMT 7	90,903.	90,903.		
18	Taxes (attach schedule) (see page 14 of the instructions)*	194,850.	19,323.		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and other expenses				
22	Printing and publications				
23	Other expenses (attach schedule) STMT 9	426,368.	392,964.		
24	Total operating and administrative expenses. Add lines 13 through 23	760,128.	530,426.	NONE	19,981.
25	Contributions, gifts, grants, etc., received	2,098,537.			2,098,537.
26	Total expenses and disbursements. Add lines 24 and 25	2,858,665.	530,426.	NONE	2,118,518.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	5,065,814.			
b	Net investment income (if negative, enter -0-)		2,921,466.		
c	Adjusted net income (if negative, enter -0-)			-0-	

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

\*\* STMT 8

Form 990-PF (2005)

JSA  
5E1410 2 000

93788J 551R

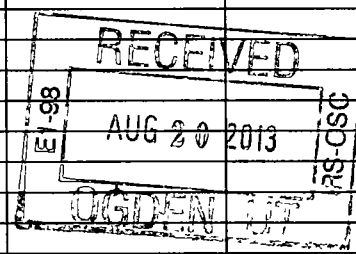
\*SEE STATEMENT 16

9

G14

AUG 23 2013  
NO STATUTE ISSUE  
Kathy M Gallegos  
0436558083

SCANNED MAR 27 2014

Rec in Batching/  
Comes Ogden  
MAR 20 2014

Internal Revenue Service  
LB&C Team 2128  
SEP 10 2013  
Received  
OVDI

<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		2,983.	4,000.	4,000.
	2	Savings and temporary cash investments		1,163,557.	4,401,564.	4,401,564.
	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 page 15 of the 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				
	10 a	Investments - U.S. and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule) STMT 10		5,750,695.	3,899,520.	5,129,070.
	c	Investments - corporate bonds (attach schedule)				
<b>Liabilities</b>	11	Investments - land, buildings, and equipment basis				
		Less accumulated depreciation (attach schedule)				
	12	Investments - mortgage loans				
	13	Investments - other (attach schedule) STMT 11		31,520,884.	35,198,849.	41,953,301.
	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 page 16 of the instructions. Also, see page 1, item I)		38,438,119.	43,503,933.	51,487,935.
	17	Accounts payable and accrued expenses				
	18	Grants payable				
<b>Net Assets or Fund Balances</b>	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	<b>Total liabilities</b> (add lines 17 through 22)				
		<b>Organizations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b>				
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
		<b>Organizations that do not follow SFAS 117, check here and complete lines 27 through 31.</b>				
<b>Net Assets or Fund Balances</b>	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds		38,438,119.	43,503,933.	
	30	<b>Total net assets or fund balances</b> (see page 17 of the instructions)		38,438,119.	43,503,933.	
	31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)		38,438,119.	43,503,933.	

**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	38,438,119.
2	Enter amount from Part I, line 27a	2	5,065,814.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	43,503,933.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	43,503,933.

**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.)
<b>1a</b> SEE PART IV SCHEDULE					
<b>b</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>					
<b>b</b>					
<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>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>2</b> Capital gain net income or (net capital loss) . . . . .			<b>2</b>	2,137,209.	
<b>3</b> 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 pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8 . . . . .			<b>3</b>		

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

If "Yes," the organization 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))
2004	2,033,597.	39,028,449.	0.05210550386
2003	2,056,018.	34,633,472.	0.05936505586
2002	1,910,065.	40,051,082.	0.04769072156
2001	2,032,870.	43,740,990.	0.04647517123
2000	2,185,592.	47,231,940.	0.04627360214
<b>2</b> Total of line 1, column (d) . . . . .			<b>2</b> 0.25191005465
<b>3</b> 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>3</b> 0.05038201093
<b>4</b> Enter the net value of noncharitable-use assets for 2005 from Part X, line 5 . . . . .			<b>4</b> 42,868,121.
<b>5</b> Multiply line 4 by line 3 . . . . .			<b>5</b> 2,159,782.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			<b>6</b> 29,215.
<b>7</b> Add lines 5 and 6 . . . . .			<b>7</b> 2,188,997.
<b>8</b> Enter qualifying distributions from Part XII, line 4 . . . . .			<b>8</b> 2,118,518.

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 on page 18.

**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 <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling letter _____ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	58,429.
c	All other domestic organizations 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	58,429.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	NONE
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- <u>0.00</u>	5	58,429.
6	Credits/Payments		
a	2005 estimated tax payments and 2004 overpayment credited to 2005	6a	31,750.
b	Exempt foreign organizations - tax withheld at source	6b	NONE
c	Tax paid with application for extension of time to file (Form 8868)	6c	35,000.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	66,750.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	253.
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	8,068.
11	Enter the amount of line 10 to be <b>Credited to 2006 estimated tax</b> <u>8,068.</u> <b>Refunded</b>	11	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		X
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 organization in connection with the activities		
1c Did the organization 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 organization <u>\$</u> (2) On organization managers <u>\$</u>		
e Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on organization managers <u>\$</u>		
2 Has the organization 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 organization 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 organization have unrelated business gross income of \$1,000 or more during the year?	X	
4b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
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 organization 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 page 19 of the instructions) <u>DELAWARE, CALIFORNIA</u>		
b If the answer is "Yes" to line 7, has the organization 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 organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2005 or the taxable year beginning in 2005 (see instructions for Part XIV on page 26)? 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	
11 Did the organization comply with the public inspection requirements for its annual returns and exemption application?	X	
Web site address <u>N/A</u>		
12 The books are in care of <u>SIMMS, INC.</u> Telephone no <u>310-275-1395</u> Located at <u>9320 WILSHIRE BLVD., SUITE 300 BEVERLY HILLS,</u> ZIP+4 <u>90212</u>		
13 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		

**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
<b>1a</b> During the year did the organization (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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" 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? ( <b>Exception.</b> Check "No" if the organization 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>b</b> If any answer is "Yes" to 1a(1)-(6), did <b>any</b> 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)? <input type="checkbox"/> <b>1b</b>		X
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
<b>c</b> Did the organization 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 2005? <input type="checkbox"/> <b>1c</b>		X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
<b>a</b> At the end of tax year 2005, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2005? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years <input type="checkbox"/>		
<b>b</b> Are there any years listed in 2a for which the organization is <b>not</b> 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 page 20 of the instructions ) <input type="checkbox"/> <b>2b</b>	N/A	
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here <input type="checkbox"/>		
<b>3a</b> Did the organization 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>b</b> If "Yes," did it have excess business holdings in 2005 as a result of (1) any purchase by the organization 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 organization had excess business holdings in 2005 ) <input type="checkbox"/> <b>3b</b>	N/A	
<b>4a</b> Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> <b>4a</b>		X
<b>b</b> Did the organization 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 2005? <input type="checkbox"/> <b>4b</b>		X
<b>5a</b> During the year did the organization pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 5a(1)-(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 20 of the instructions)? <input type="checkbox"/> <b>5b</b>		X
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
<b>c</b> If the answer is "Yes" to question 5a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945-5(d)		
<b>6a</b> Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If you answered "Yes" to 6b, also file Form 8870	<b>6b</b>	X

Form 990-PF (2005)

**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 page 21 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 12		NONE	NONE	NONE

**2 Compensation of five highest-paid employees (other than those included on line 1 - see page 21 of the 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

0

**3 Five highest-paid independent contractors for professional services - (see page 21 of the 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

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** (see page 22 of the 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 page 22 of the instructions	
3 NONE	
<b>Total.</b> Add lines 1 through 3	

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 22 of the instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	5,744,303.
b Average of monthly cash balances	1b	1,140,342.
c Fair market value of all other assets (see page 23 of the instructions)	1c	36,636,290.
d Total (add lines 1a, b, and c)	1d	43,520,935.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) SEE STATEMENT 13	1e	2,341,931.
2 Acquisition indebtedness applicable to line 1 assets	2	NONE
3 Subtract line 2 from line 1d	3	43,520,935.
4 Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 23 of the instructions)	4	652,814.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	42,868,121.
6 Minimum investment return. Enter 5% of line 5	6	2,143,406.

**Part XI Distributable Amount** (see page 23 of the 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	2,143,406.
2a Tax on investment income for 2005 from Part VI, line 5	2a	58,429.
b Income tax for 2005 (This does not include the tax from Part VI)	2b	12,677.
c Add lines 2a and 2b	2c	71,106.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	2,072,300.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	2,072,300.
6 Deduction from distributable amount (see page 24 of the instructions)	6	
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	2,072,300.

**Part XII Qualifying Distributions**(see page 24 of the 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	2,118,518.
b Program-related investments - total from Part IX-B	1b	NONE
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	NONE
b Cash distribution test (attach the required schedule)	3b	NONE
4 Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,118,518.
5 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 24 of the instructions)	5	N/A
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	2,118,518.

**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 page 24 of the instructions)

	(a) Corpus	(b) Years prior to 2004	(c) 2004	(d) 2005
<b>1</b> Distributable amount for 2005 from Part XI, line 7 . . . . .				2,072,300.
<b>2</b> Undistributed income, if any, as of the end of 2004				
<b>a</b> Enter amount for 2004 only . . . . .			1,494,406.	
<b>b</b> Total for prior years . . . . .		NONE		
<b>3</b> Excess distributions carryover, if any, to 2005				
<b>a</b> From 2000 . . . . .				
<b>b</b> From 2001 . . . . .				
<b>c</b> From 2002 . . . . .				
<b>d</b> From 2003 . . . . .				
<b>e</b> From 2004 . . . . .				
<b>f</b> Total of lines 3a through e . . . . .	NONE			
<b>4</b> Qualifying distributions for 2005 from Part XII, line 4 ▶ \$ 2,118,518.				
<b>a</b> Applied to 2004, but not more than line 2a . . .			1,494,406.	
<b>b</b> Applied to undistributed income of prior years (Election required - see page 25 of the instructions) . .		NONE		
<b>c</b> Treated as distributions out of corpus (Election required - see page 25 of the instructions) . . .	NONE			
<b>d</b> Applied to 2005 distributable amount . . . . .				624,112.
<b>e</b> Remaining amount distributed out of corpus . . . . .	NONE			
<b>5</b> Excess distributions carryover applied to 2005 (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	NONE			
<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 page 25 of the instructions . . . . .		NONE		
<b>e</b> Undistributed income for 2004 Subtract line 4a from line 2a Taxable amount - see page 25 of the instructions . . . . .				
<b>f</b> Undistributed income for 2005 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2006 . . . . .				1,448,188.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 25 of the instructions) . . . . .	NONE			
<b>8</b> Excess distributions carryover from 2000 not applied on line 5 or line 7 (see page 25 of the instructions) . . . . .				
<b>9</b> Excess distributions carryover to 2006. Subtract lines 7 and 8 from line 6a . . . . .	NONE			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2001 . . . . .				
<b>b</b> Excess from 2002 . . . . .				
<b>c</b> Excess from 2003 . . . . .				
<b>d</b> Excess from 2004 . . . . .				
<b>e</b> Excess from 2005 . . . . .	NONE			

Form **990-PF** (2005)

**Part XIV Private Operating Foundations** (see page 26 of the instructions and Part VII-A, question 9) NOT APPLICABLE

**1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2005, enter the date of the ruling . . . . .

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

	Tax year	Prior 3 years			(e) Total
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	
<b>2 a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test - enter					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . .					
<b>c</b> "Support" alternative test - enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> Gross investment income . . . . .					

**Part XV Supplementary Information** (Complete this part only if the organization had \$5,000 or more in assets at any time during the year - see page 26 of the instructions.)

**1 Information Regarding Foundation Managers:**

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

RONALD AND VICTORIA MANN SIMMS

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

NONE

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

Check here ☒ if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see page 26 of the 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 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
<b>a Paid during the year</b>  SEE STATEMENT 14				
<b>Total</b> . . . . .			<b>3a</b>	2,098,537.
<b>b Approved for future payment</b> NONE				NONE
<b>Total</b> . . . . .			<b>3b</b>	NONE

Form **990-PF** (2005)





**FORM 990-PF - PART IV**  
**CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
94,269.		BOSTON VENTURES LIMITED PARTNERSHIP IV 121,833.					11/01/1994 -27,564.	08/17/2005
164,775.		S/T CAPITAL GAIN FROM PARTNERSHIPS					VARIOUS 164,775.	VARIOUS
1,758,277.		L/T CAPITAL GAIN FROM PARTNERSHIPS					VARIOUS 1,758,277.	VARIOUS
1,229,576.		NORTHERN TRUST- SEE ATTACHED 1,303,470.					VARIOUS -73,894.	VARIOUS
2,099,467.		NORTHERN TRUST -SEE ATTACHED 1,921,442.					VARIOUS 178,025.	VARIOUS
356,331.		NORTHERN TRUST -SEE ATTACHED 218,741.					VARIOUS 137,590.	VARIOUS
TOTAL GAIN (LOSS) .....		.....					----- 2,137,209. =====	

FEDERAL FOOTNOTES

=====

FORM 990 PF, PART VII-A - PERSONS BECAME SUBSTANTIAL CONTRIBUTORS  
DURING THE TAX YEAR

=====

RONALD AND VICTORIA MANN SIMMS  
9320 WILSHIRE BLVD., SUITE 300  
BEVERLY HILLS, CA 90212

THE US LIFE FUND FOR JULIE SIMMS LIEBMAN  
9320 WILSHIRE BLVD., SUITE 300  
BEVERLY HILLS, CA 90212

THE US LIFE FUND FOR JOSH SIMMS  
9320 WILSHIRE BLVD., SUITE 300  
BEVERLY HILLS, CA 90212

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No 1545-0047

**2005**

Name of organization

THE SIMMS/MANN FAMILY FOUNDATION

Employer identification number

31-1812498

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

- ☒
- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II )

**Special Rules -**

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1 170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II )
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III )
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ) . . . . . ► \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).For Paperwork Reduction Act Notice, see the Instructions  
for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2005)



Name of organization	THE SIMMS/MANN FAMILY FOUNDATION C/O BJJSJ CORP.	Employer identification number 31-1812498
----------------------	---	--

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	RONALD AND VICTORIA MANN SIMMS 9320 WILSHIRE BLVD., SUITE 300 BEVERLY HILLS, CA 90212	1,964,635.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
2	THE US LIFE FUND FOR JULIE SIMMS LIEBMAN 9320 WILSHIRE BLVD., SUITE 300 BEVERLY HILLS, CA 90212	1,200,000.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	THE US LIFE FUND FOR JOSH SIMMS 9320 WILSHIRE BLVD., SUITE 300 BEVERLY HILLS, CA 90212	1,200,000.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution )

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
WELLS FARGO	470.	470.
INTEREST INCOME FROM PARTNERSHIPS	467,234.	467,234.
NORTHERN TRUST	2,773.	2,773.
TOTAL	----- 470,477. =====	----- 470,477. =====

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
NORTHERN TRUST	35,222.	35,222.
DIVIDEND INCOME FROM PARTNERSHIPS	256,004.	256,004.
	-----	-----
TOTAL	291,226.	291,226.
	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
UNRELATED BUSINESS TAXABLE INCOME		
FLOWTHROUGH FROM PARTNERSHIPS	-20,734.	
INVESTMENT INCOME (LOSS) FROM		
PARTNERSHIPS	681,666.	681,666.
	-----	-----
TOTALS	660,932.	681,666.
	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
LEGAL FEES	23,452.	7,718.		15,734.
TOTALS	23,452.	7,718.	NONE	15,734.
	=====	=====	=====	=====

FORM 990PF, PART I - ACCOUNTING FEES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
ACCOUNTING & TAX PREPARATION	8,575.	3,538.		3,537.
TOTALS	8,575.	3,538.	NONE	3,537.
	=====	=====	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
CUSTODIAL FEES	2,857.	2,857.
CONSULTING FEES	13,123.	13,123.
	-----	-----
TOTALS	15,980.	15,980.
	=====	=====

FORM 990PF, PART I - INTEREST EXPENSE  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
INVESTMENT INTEREST EXPENSES FROM PARTNERSHIPS	90,903.	90,903.
TOTALS	90,903.	90,903.
	=====	=====



FORM 990PF, PART I - TAXES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
FEDERAL TAX PAID	139,594.	
FOREIGN TAX PAID	203.	203.
OTHER STATE TAX PAID	33,502.	
FOREIGN TAX FLOWTHROUGH FROM PARTNERSHIPS	17,879.	17,879.
STATE TAX FLOWTHROUGH FROM PARTNERSHIPS	1,241.	1,241.
RELATED INTEREST & PENALTIES	2,431.	
	-----	-----
TOTALS	194,850.	19,323.
	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	CHARITABLE PURPOSES -----
FILING FEES	150.	75.	75.
INSURANCE	646.	323.	323.
BANK FEES	65.	32.	33.
MISCELLANEOUS	558.	279.	279.
OTHER INVESTMENT EXPENSES FROM			
PARTNERSHIPS	422,973.	392,255.	
NONDEDUCTIBLE EXPENSE FROM			
PARTNERSHIPS	1,976.		
TOTALS	426,368.	392,964.	710.

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

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

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
CORPORATE STOCKS	3,899,520. -----	5,129,070. -----
TOTALS	3,899,520. =====	5,129,070. =====

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

FORM 990PF, PART II - OTHER INVESTMENTS  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
PARTNERSHIPS	25,976,339.	25,967,886.
OTHER BUSINESS INTEREST	9,222,510.	15,985,415.
	-----	-----
TOTALS	35,198,849.	41,953,301.
	=====	=====

THE SIMMS/MANN FAMILY FOUNDATION

31-1812498

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION
VICTORIA MANN SIMMS 9320 WILSHIRE BOULEVARD, SUITE 300 BEVERLY HILLS, CA 90212	PRESIDENT/DIRECTOR 20
RONALD A. SIMMS 9320 WILSHIRE BOULEVARD, SUITE 300 BEVERLY HILLS, CA 90212	TREASURER/DIRECTOR 5
JOSHUA SIMMS 9320 WILSHIRE BOULEVARD, SUITE 300 BEVERLY HILLS, CA 90212	SECRETARY/DIRECTOR 3
JULIE SIMMS LIEBMAN 9320 WILSHIRE BOULEVARD, SUITE 300 BEVERLY HILLS, CA 90212	DIRECTOR <1

GRAND TOTALS

FORM 990PF, PART X - REDUCTION CLAIMED FOR BLOCKAGE  
=====DESCRIPTION  
-----AMOUNT  
-----

SEE STATEMENT

2,341,931.  
-----

TOTAL

2,341,931.  
=====

## FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
MIND AND LIFE INSTITUTE 589 WEST STREET LOUISVILLE, CO 80027	NONE PUBLIC CHARITY	MEDICAL	3,700.
VENICE FAMILY CLINIC 604 ROSE AVE. VENICE, CA 90291	NONE PUBLIC CHARITY	MEDICAL	1,000,000.
JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES 6505 WILSHIRE BLVD. LOS ANGELES, CA 90048	NONE PUBLIC CHARITY	RELIGIOUS/CIVIC	200,000.
RATTLESTICK THEATER 224 WAVERLY PLACE NEW YORK, NY 10014	NONE PUBLIC CHARITY	CIVIC	750.
RONALD A. & VICTORIA SIMMS FOUNDATION 9320 WILSHIRE BLVD., SUITE 300 BEVERLY HILLS, CA 90212	NONE PRIVATE FOUNDATION	MEDICAL/CIVIC	869,087.
SOUTHEAST SYMPHONY ASSOCIATION 5455 WILSHIRE BLVD., #1508 LOS ANGELES, CA 90036	NONE PUBLIC CHARITY	CIVIC	5,000.
SAINT JOHN'S HOSPITAL & HEALTH CENTER FOUNDATION 1328 22ND STREET SANTA MONICA, CA 90404	NONE PUBLIC CHARITY	MEDICAL	20,000.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

=====

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

-----

-----

-----

TOTAL CONTRIBUTIONS PAID

2,098,537.

=====



**The Simms/Mann Family Foundation**  
**31-1812498**  
**AMENDED FORM 990-PF FOR TAX YEAR 2005**  
**OFFSHORE VOLUNTARY DISCLOSURE INITIATIVE—FAQ #18**

The Simms/ Mann Family Foundation (the Taxpayer) is amending its Form 990-PF, Return of Private Foundation, for tax year ending December 31, 2005 to include Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation, and report the following cash transfer made during the year at issue.<sup>1</sup> As further explained below, such form was inadvertently not included with the original return filed for such year.

<b>Name of Transferee</b>	<b>Date of Transfer</b>	<b>FMV on Date of Transfer</b>
<b>THE RAPTOR GLOBAL FUND LTD.</b>	<b>APRIL 1, 2005</b>	<b>\$1,000,000</b>

Please note that such transfer did not result in any recognition of excise tax under IRC section 4940 or income tax under IRC Section 511.

The Taxpayer is filing this amended return pursuant to FAQ #18 of the 2012 Offshore Voluntary Disclosure Program (OVDP) announced by the Internal Revenue Service on January 9, 2012. FAQ # 18 discusses the filing of certain foreign information forms when a taxpayer has otherwise reported all income and there is no change in a taxpayer's tax liability resulting from the inadvertent failure to file such forms. As evidenced by the attached amended return, the Taxpayer's tax liability for the year at issue is the same as that reported on its originally filed Form 990-PF for the year ending December 31, 2005. The failure to file Forms 926 was due to an inadvertent oversight that was recently discovered. Please note that the Taxpayer is committed to being in full compliance with federal tax laws and takes its tax filing obligations seriously.

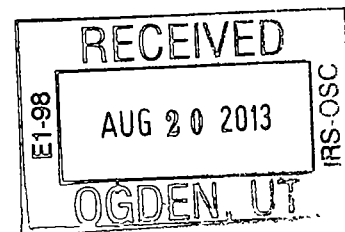
To the best of the Taxpayer's knowledge, with the exception of its Form 926 filing obligations, the Taxpayer is in full compliance with its tax obligations for the year at issue. Please also note that the Taxpayer has timely filed its Form 990-PF for the year ended December 31, 2011, along with all required Forms 926 for such year, and that the Taxpayer intends to timely file Form 990-PF and any required Forms 926 for 2012 as well as for subsequent years.<sup>2</sup>

---

<sup>1</sup> The Taxpayer is also amending Forms 990-PF for the years ending December 31, 2004, 2006, 2008 and 2009 for the same reason.

<sup>2</sup> The 2012 tax return is currently on extension.

There are no underreported tax liabilities as a result of the inadvertent failure to file Forms 926 in this case. In addition, the Taxpayer has not been previously contacted regarding an income tax examination or a request for delinquent returns for the year at issue. Accordingly, the Taxpayer respectfully requests that the attached amended return be processed and that no failure to file penalties be imposed pursuant to FAQ #18 of the 2012 Offshore Voluntary Disclosure Program.



The Simms/Mann Family Foundation  
Year ended December 31, 2005

Part X Line 1e - Reduction claimed for blockage or other factors.

Investment in Limited Partnerships

- 1) Description of asset  
Boston Ventures Limited Partnership V  
Boston Ventures Limited Partnership VI
- 2) Securities Percentage owned  
N/A Not a Security
- 3) FMV before claimed blockage discount  
Boston Ventures Limited Partnership V 896,052  
Boston Ventures Limited Partnership VI 905,539  
1,801,592
- 4) Amount of discount claimed  
Boston Ventures Limited Partnership V 403,224  
Boston Ventures Limited Partnership VI 407,493  
810,716
- 5) The investments are limited partnership interests in limited partnerships owning multiple private equity investments. As such, there is limited marketability of the interests and secondary market purchases of these interests are at steep discounts. These discounts reflect the market discounts.

Investment in Real Estate

- 1) Description of asset  
33.33% Member interest in Industry Drive Associates, LLC.  
Industry Drive Associates, LLC owns and rents industrial real estate.
- 2) Securities Percentage owned  
N/A Not a Security
- 3) FMV before claimed blockage discount 3,257,857
- 4) Amount of discount claimed 1,531,215
- 5) The investment has been appraised pursuant to IRC Reg. 53.4942(a)-2(c)(4)(iv)(b)  
The discount was taken for lack of control and lack of marketability

The Simms/Mann Family Foundation  
Expenditure Responsibility  
Form 990 PF, Part VII B, Question 5a-4  
Year Ended December 31, 2005

(i) Name and Address of Grantee      The Ronald A. and Victoria Mann Simms Foundation  
9320 Wilshire Blvd., Suite 300  
Beverly Hills, CA 90212

(ii) The date and amount of the grant

Total 2003		903,400
Total 2004		973,400
January 20, 2005	15,600	
March 18, 2005	26,018	
April 13, 2005	62,050	
May 13, 2005	104,150	
July 13, 2005	43,500	
August 18, 2005	4,119	
September 14, 2005	<u>613,650</u>	
Total 2005		869,087
		2,745,887.00

(iii) The purpose of the grant      To be used for the benefit of various public charities

(iv) The amounts expended by Grantee

2003	892,377
2004	971,594
2005	875,502

(v) Has Grantee diverted any portion of the funds from the purpose of the grant (to the knowledge of the foundation):

Yes\_\_ NO X

(vi) Date and results of any verification of Grantee's reports

Verified

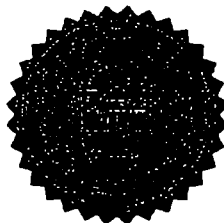
# Delaware

PAGE 1

*The First State*

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "THE TED MANN FAMILY FOUNDATION", CHANGING ITS NAME FROM "THE TED MANN FAMILY FOUNDATION" TO "THE SIMMS/MANN FAMILY FOUNDATION", FILED IN THIS OFFICE ON THE TWENTY-FOURTH DAY OF OCTOBER, A.D. 2005, AT 3:27 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE KENT COUNTY RECORDER OF DEEDS.



3438428 8100

050868228

*Harriet Smith Windsor*

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 4259431

DATE: 10-28-05

**Schedule D Detail of Short-term Capital Gains and Losses**

[illegible]

## Schedule D Detail of Long-term Capital Gains and Losses

[illegible]

[illegible]



## Schedule D Detail of Long-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
CAPITAL GAINS (LOSSES) HELD FOR INVESTMENT	PURPOSES				
BOSTON VENTURES LIMITED PARTNERSHIP IV	11/01/1994	08/17/2005	94,269.	121,833.	-27,564.
L/T CAPITAL GAIN FROM PARTNERSHIPS	VARIOUS	VARIOUS	1,758,277.		1,758,277.
NORTHERN TRUST -SEE ATTACHED	VARIOUS	VARIOUS	2,099,467.	1,921,442.	178,025.
NORTHERN TRUST -SEE ATTACHED	VARIOUS	VARIOUS	356,331.	218,741.	137,590.
TOTAL CAPITAL GAINS (LOSSES) HELD FOR INVESTMENT PURPOSES			4,308,344.	2,262,016.	2,046,328.
<b>Totals</b>			4,308,344.	2,262,016.	2,046,328.

FEDERAL FOOTNOTES

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PART VII-B, QUESTION 1(A)(3)

FACILITIES AND CERTAIN GOODS AND SERVICES ARE PROVIDED BY  
DISQUALIFIED PARTIES WITHOUT CHARGE.