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Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2009

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

For calendar year **2009**, or tax year beginning **07/01**, **2009**, and ending **06/30**, **2010**

G Check all that apply. ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

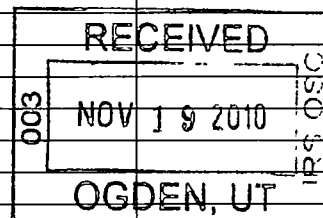
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label.
Otherwise,
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or type.
See Specific
Instructions.

Name of foundation THE HAND FOUNDATION	A Employer identification number 56-2403164
Number and street (or P O box number if mail is not delivered to street address) Room/suite P.O. BOX 5655	B Telephone number (see page 10 of the instructions) (650) 599-9582
City or town, state, and ZIP code REDWOOD CITY, CA 94063	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) ▶ \$ **10,499,937.**
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)
Revenue				
1 Contributions, gifts, grants etc. received (attach schedule)	3,077.			
2 Check ☒ if the foundation is not required to attach Sch. B.				
3 Interest on savings and temporary cash investments	1,046.	1,046.		
4 Dividends and interest from securities	120,208.	120,208.		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)				
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)	3,519.			ATCH 1
12 Total. Add lines 1 through 11	127,850.	121,254.		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	0.			
14 Other employee salaries and wages	98,192.	19,638.		78,554.
15 Pension plans, employee benefits	4,192.	838.		3,354.
16a Legal fees (attach schedule) ATCH 2	6,128.	1,226.	0.	4,902.
b Accounting fees (attach schedule)	1,838.	368.		1,470.
c Other professional fees (attach schedule) *	8,453.	1,691.		6,762.
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions) *	10,665.	1,560.		6,239.
19 Depreciation (attach schedule) and depletion	1,680.	1,680.		
20 Occupancy	10,920.	2,184.		8,736.
21 Travel, conferences, and meetings	2,063.	413.		1,650.
22 Printing and publications				
23 Other expenses (attach schedule) ATCH 5	44,393.	32,539.		11,854.
24 Total operating and administrative expenses. Add lines 13 through 23	188,524.	62,137.	0.	123,521.
25 Contributions, gifts, grants paid ATCH 6	145,300.			110,300.
26 Total expenses and disbursements Add lines 24 and 25	333,824.	62,137.	0.	233,821.
27 Subtract line 26 from line 12	-205,974.			
a Excess of revenue over expenses and disbursements		59,117.		
b Net investment income (if negative, enter -0-)			-0-	
c Adjusted net income (if negative, enter -0-)				



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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments	709,752.	295,927.	295,927.	
	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 16 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 <u>ATCH 7</u>	3,256.	4,021.	4,021.	
	10 a	Investments - U S and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule) <u>ATCH 8</u>	9,049,442.	10,197,836.	10,197,836.	
	c	Investments - corporate bonds (attach schedule)				
	Liabilities	11	Investments - land, buildings, and equipment basis			
		Less: accumulated depreciation (attach schedule)				
12		Investments - mortgage loans				
13		Investments - other (attach schedule)				
14		Land, buildings, and equipment basis	9,257.			
		Less: accumulated depreciation (attach schedule)	7,104.			
15		Other assets (describe)				
16		Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	9,766,283.	10,499,937.	10,499,937.	
17		Accounts payable and accrued expenses	2,671.	6,030.		
18		Grants payable	323,150.	185,000.		
19	Deferred revenue					
20	Loans from officers, directors, trustees, and other disqualified persons					
21	Mortgages and other notes payable (attach schedule)					
22	Other liabilities (describe)					
23	Total liabilities (add lines 17 through 22)	325,821.	191,030.			
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ☒ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted	9,440,462.	10,308,907.		
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg. and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see page 17 of the instructions)	9,440,462.	10,308,907.		
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,766,283.	10,499,937.		

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	9,440,462.
2	Enter amount from Part I, line 27a	2	-205,974.
3	Other increases not included in line 2 (itemize) <u>ATTACHMENT 9</u>	3	1,074,419.
4	Add lines 1, 2, and 3	4	10,308,907.
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	10,308,907.

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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 (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs MLC Co.)			(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2		
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8.	{ }		3		

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	225,777.	10,124,730.	0.022300
2007	334,842.	9,991,545.	0.033513
2006	335,565.	6,060,063.	0.055373
2005	1,187,944.	1,440,538.	0.824653
2004	297,355.	1,103,761.	0.269402
2 Total of line 1, column (d)			2 1.205241
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.241048
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 10,162,144.
5 Multiply line 4 by line 3			5 2,449,564.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 591.
7 Add lines 5 and 6			7 2,450,155.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.			8 233,821.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)

1 a 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 ruling letter if necessary - see instructions)		1	1,182.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	
3 Add lines 1 and 2		3	1,182.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,182.
6 Credits/Payments.			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a 2,710.		
b Exempt foreign organizations-tax withheld at source	6b 0.		
c Tax paid with application for extension of time to file (Form 8868)	6c 0.		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d		7	2,710.
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	1,528.
11 Enter the amount of line 10 to be Credited to 2010 estimated tax	1,528. Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1 a 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 page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4 a 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?		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 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	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) CA,		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address **▶** THEHANDFOUNDATION.ORG

14 The books are in care of **▶** ORGANIZATION Telephone no. **▶** 650-599-9582

Located at **▶** 1735 E. BAYSHORE ROAD, SUITE 33B REDWOOD CITY, CA ZIP + 4 **▶** 94063

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the year **▶** 15

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? ☐ Organizations relying on a current notice regarding disaster assistance check here ▶ ☐	1b	
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 2009?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If "Yes," list the years ▶		
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 page 20 of the instructions)	2b	
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 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3b	X
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the 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 page 22 of the instructions)? **5b**Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

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

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

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see page 22 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
ATTACHMENT 10		0.	-0-	-0-

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 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

Total number of other employees paid over \$50,000 **NONE**

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see page 23 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 NONE

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments (see page 23 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 NONE	
2	
All other program-related investments. See page 24 of the instructions	
3 NONE	
Total. Add lines 1 through 3	

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 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	9,859,063.
b	Average of monthly cash balances	1b	457,834.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0.
d	Total (add lines 1a, b, and c)	1d	10,316,897.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	10,316,897.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	154,753.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	10,162,144.
6	Minimum investment return. Enter 5% of line 5	6	508,107.

Part XI Distributable Amount (see page 25 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	508,107.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,182.
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,182.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	506,925.
4	Recoveries of amounts treated as qualifying distributions	4	810.
5	Add lines 3 and 4	5	507,735.
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	507,735.

Part XII Qualifying Distributions (see page 25 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	233,821.
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	0.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	233,821.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	233,821.

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 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				507,735.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20 07 20 06 20 05				
3 Excess distributions carryover, if any, to 2009.				
a From 2004				
b From 2005	1,004,071.			
c From 2006	200,832.			
d From 2007				
e From 2008				
f Total of lines 3a through e	1,204,903.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 233,821.				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)				
d Applied to 2009 distributable amount				233,821.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	273,914.			273,914.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	930,989.			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010.				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	930,989.			
10 Analysis of line 9:				
a Excess from 2005	730,157.			
b Excess from 2006	200,832.			
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

b Check box to indicate whether the foundation is a private operating foundation described in section

4942(1)(5)

JSA
9E1490 1 000 7ES547 M200 11/9/2010 6:02:54 PM V 09-8.5 13596 Form 990-PF (2009)

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
a Paid during the year ATTACHMENT 14				
Total. ► 3a				110,300.
b Approved for future payment ATTACHMENT 15				
Total. ► 3b				35,000.

Form **990-PF** (2009)

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

1. Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash	1a(1)		X
(2) Other assets	1a(2)		X
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3) Rental of facilities, equipment, or other assets	1b(3)		X
(4) Reimbursement arrangements	1b(4)		X
(5) Loans or loan guarantees	1b(5)		X
(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.			
Signature of officer or trustee 		Date <u>4/12/10</u>	
Title <u>President</u>			

Paid Preparer's Use Only	Preparer's signature 	Date <u>4/11/10</u>	Check if self-employed ☐	Preparer's identifying number (See Signature on page 30 of the instructions) <u>00305572</u>
	Firm's name (or yours if self-employed), address, and ZIP code <u>SEILER LLP</u> <u>THREE LAGOON DRIVE, STE 400</u> <u>REDWOOD CITY, CA 94065</u>			EIN <u>94-1624276</u> Phone no <u>650-365-4646</u>

ATTACHMENT 1FORM 990PF, PART I - OTHER INCOME

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>
OTHER INCOME - TAX REFUND	2,710.
OTHER INCOME - RETURNED GRANT	809.
TOTALS	<u>3,519.</u>

ATTACHMENT 2FORM 990PF, PART I - LEGAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ADLER & COLVIN	2,448.	490.		1,958.
COBALT, LLP	3,680.	736.		2,944.
TOTALS	<u>6,128.</u>	<u>1,226.</u>	<u>0.</u>	<u>4,902.</u>

ATTACHMENT 3FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
WEBSITE DEVELOPMENT	4,953.	991.	3,962.
AUDIT & TAX PREPARATION	3,500.	700.	2,800.
TOTALS	<u>8,453.</u>	<u>1,691.</u>	<u>6,762.</u>

ATTACHMENT 4FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
FEDERAL EXERCISE TAX	2,866.	1,560.	6,239.
PAYROLL TAX	7,799.		
TOTALS	<u>10,665.</u>	<u>1,560.</u>	<u>6,239.</u>

ATTACHMENT 5FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
LICENSE FEE	731.	146.	585.
BOOKS & SUBSCRIPTIONS	433.	87.	346.
CLEANING & JANITORIAL	1,040.	208.	832.
POSTAGE, SHIPPING AND DELIVERY	303.	61.	242.
SUPPLIES	2,706.	541.	2,165.
WORKERS COMPENSATION INSURANCE	516.	103.	413.
TELEPHONE	1,619.	324.	1,295.
UTILITIES	1,292.	258.	1,034.
REPAIR & MAINTENANCE	143.	29.	114.
MEMBERSHIP FEES	1,700.	0.	1,700.
INVESTMENT MANAGEMENT FEES	30,000.	30,000.	0.
MISCELLANEOUS EXPENSES	2.	0.	2.
INSURANCE EXPENSE	3,034.	607.	2,427.
OFFICE EXPENSES	874.	175.	699.
TOTALS	44,393.	32,539.	11,854.

FORM 990FE, PART I - CONTRIBUTIONS, GIFTS, GRANTS PAID

ATTACHMENT 6

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

GRANTS PAID

PARSA COMMUNITY FOUNDATION 1735 EAST BAYSHORE ROAD, 30B REDWOOD CITY, CA 94063	PRESIDENT ON BOARD PUBLIC - 501 (C) (3)	GENERAL SUPPORT AND ANNUAL FUND	50,000
CENTER FOR THE ADVANCEMENT OF HEALTH 2000 FLORIDA AVENUE, NW, STE 210 WASHINGTON, DC 20009-123	PUBLIC - 501 (C) (3)	FUNDRAISING DONATION	10,000
KQED 2601 MARIPOSA ST SAN FRANCISCO, CA 94110	PUBLIC - 501 (C) (3)	GENERAL SUPPORT	250.
ACLU-NC FOUNDATION 39 DRUMM STREET SAN FRANCISCO, CA 94111	PUBLIC - 501 (C) (3)	GENERAL SUPPORT	100
INDIA COMMUNITY CENTER 525 LOS COCHES ST MILPITAS, CA 95035	PUBLIC - 501 (C) (3)	GENERAL SUPPORT	1,000
FRESHWATER HAVEN 50 WOODSIDE PLAZA #212 REDWOOD CITY, CA 94061	PUBLIC - 501 (C) (3)	GENERAL SUPPORT	1,000
EK DISHA 8500 COMMERCE PARK DRIVE, SUITE 105 HOUSTON, TX 77036	PUBLIC - 501 (C) (3)	GENERAL SUPPORT	10,000

ATTACHMENT 6

FORM 990PF, PART I - CONTRIBUTIONS, GIFTS, GRANTS PAIDATTACHMENT 6 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
THE NUEVA SCHOOL 6565 SKYLINE BOULEVARD HILLSBOROUGH, CA 94010	PUBLIC - 501(C)(3)	GENERAL SUPPORT	25,000.
FREE THE SLAVES 1320 19TH STREET NW, SUITE 600 WASHINGTON, DC 20036	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
SV2 SV2, PO BOX 1792 LOS ALTOS, CA 94023	PUBLIC - 501(C)(3)	GENERAL SUPPORT	3,000
D2L DARKNESS TO LIGHT, 7 RADCLIFFE STREET, SUITE 200 CHARLESTON, SC 29403	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
CAMP TO BELONG PO BOX 1146 MARANA, AZ 85653	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
PARTNERS IN HEALTH 888 COMMONWEALTH AVENUE, 3RD FLOOR BOSTON, MA 02215	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
FAMILY HOUSE 50 IRVING ST SAN FRANCISCO, CA 94122	PUBLIC - 501(C)(3)	DISHWASHER PURCHASE	600.
PROMISES FILMS 2600 TENTH STREET, SUITE 620 BERKELEY, CA 94710	PUBLIC - 501(C)(3)	GENERAL SUPPORT	4,000

FORM 990PF, PART 1 - CONTRIBUTIONS, GIFTS, GRANTS PAIDATTACHMENT 6 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
SURVIVORS NETWORK OF THOSE ABUSED BY PRIESTS PO BOX 6416 CHICAGO, IL 60680-6416	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
SAVE THE CHILDREN 54 WILTON ROAD WESTPORT, CT 06880	PUBLIC - 501(C)(3)	HAITI RELIEF	200
WIKIMEDIA FOUNDATION 149 NEW MONTGOMERY STREET, 3RD FLOOR SAN FRANCISCO, CA 94105	PUBLIC - 501(C)(3)	GENERAL SUPPORT	100
UNICEF 125 MAIDEN LANE NEW YORK, NY 10038	PUBLIC - 501(C)(3)	HAITI RELIEF	50
<u>GRANTS ACCRUED</u>		TOTAL CONTRIBUTIONS PAID	<u>110,300</u>
NORTHWESTERN UNIVERSITY 633 CLARK, CROWN 1-502 EVANSTON, IL 60208	PUBLIC - 501(C)(3)	SCHOLARSHIP	5,000
UC BERKELEY FINANCIAL AID OFFICE 201 SPROUL HALL #1960 BERKELEY, CA 94720	PUBLIC - 501(C)(3)	SCHOLARSHIP	30,000
		TOTAL APPROVED CONTRIBUTIONS ACCRUED	<u>35,000</u>
		TOTAL CONTRIBUTIONS PAID AND ACCRUED	<u>145,300</u>

FORM 990PF, PART II - PREPAID EXPENSES AND DEFERRED CHARGESATTACHMENT 7

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
PREPAID EXCISE TAX	1,821.	1,556.	1,556.
PREPAID EXPENSES	1,435.	2,465.	2,465.
TOTALS	<u>3,256.</u>	<u>4,021.</u>	<u>4,021.</u>

FORM 990PF, PART II - CORPORATE STOCKATTACHMENT 8

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
81,165 SHS ORACLE	1,738,554.	1,741,801.	1,741,801.
VALUEACT CAPITAL	680,390.	957,907.	957,907.
HCP ABSOLUTE RETURN FUND	3,792,608.	4,315,321.	4,315,321.
1,000 SHS GOOGLE	421,590.	444,950.	444,950.
243,148.913 SHS PIMCO TOTAL	2,416,300.	2,737,857.	2,737,857.
RETURN FUND INSTL CL			
TOTALS	<u>9,049,442.</u>	<u>10,197,836.</u>	<u>10,197,836.</u>

ATTACHMENT 9FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCESDESCRIPTIONAMOUNT

UNREALIZED GAIN ON INVESTMENTS

1,074,419.

TOTAL

1,074,419.

THE HAND FOUNDATION

56-2403164

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

ATTACHMENT 10

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION
NOOSHEEN HASHEMI P.O. BOX 5655 REDWOOD CITY, CA 94063	PRESIDENT 10.00	0.
FARZAD NAZEM P.O. BOX 5655 REDWOOD CITY, CA 94063	SECRETARY 0.00	0.
NASRIN HASHEMI P.O. BOX 5655 REDWOOD CITY, CA 94063	TREASURER 0.00	0.
GRAND TOTALS		0.

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

RADHA BLACKMAN
P.O. BOX 5655, REDWOOD CITY, CA 94063
650-599-9582

ATTACHMENT 12

990PF, PART XV - FORM AND CONTENTS OF SUBMITTED APPLICATIONS

LETTER OF INQUIRY INCLUDING: MISSION OF ORGANIZATION AND PROJECT,
PROBLEM DEFINITION AND SOLUTION, FUNDS NEEDED, USE OF FUNDS AND
ALTERNATIVE SOURCES OF FUNDS, QUALIFICATIONS OF PERSON IN CHARGE OF
EXECUTION, QUANTIFIED MILESTONES AND DESIRED OUTCOMES

ATTACHMENT 13

990PF, PART XV - RESTRICTIONS OR LIMITATIONS ON AWARDS

GRANTS ARE MADE TO 501(C)(3) CHARITIES ONLY. GRANTS ARE NOT GIVEN FOR
POLITICAL AND POLITICALLY CHARGED INITIATIVES, CHARITABLE PROJECTS
START-UPS AT THE IDEA LEVEL

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

ATTACHMENT 14

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
PARSA COMMUNITY FOUNDATION 1735 EAST BAYSHORE ROAD, 30B REDWOOD CITY, CA 94063	PRESIDENT ON BOARD PUBLIC - 501(C)(3)	GENERAL SUPPORT AND ANNUAL FUND	50,000
CENTER FOR THE ADVANCEMENT OF HEALTH 2000 FLORIDA AVENUE, NW, STE 210 WASHINGTON, DC 20009-123	PUBLIC - 501(C)(3)	FUNDRAISING DONATION	10,000
KQED 2601 MARIPOSA ST SAN FRANCISCO, CA 94110	PUBLIC - 501(C)(3)	GENERAL SUPPORT	250
ACLU-NC FOUNDATION 39 DRUMM STREET SAN FRANCISCO, CA 94111	PUBLIC - 501(C)(3)	GENERAL SUPPORT	100.
INDIA COMMUNITY CENTER 525 LOS COCHES ST MILPITAS, CA 95035	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
FRESHWATER HAVEN 50 WOODSIDE PLAZA #212 REDWOOD CITY, CA 94061	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000

ATTACHMENT 14

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

ATTACHMENT 14 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
EK DISHA 8500 COMMERCE PARK DRIVE, SUITE 105 HOUSTON, TX 77036	PUBLIC - 501(C)(3)	GENERAL SUPPORT	10,000.
THE NUEVA SCHOOL 6565 SKYLINE BOULEVARD HILLSBOROUGH, CA 94010	PUBLIC - 501(C)(3)	GENERAL SUPPORT	25,000
FREE THE SLAVES 1320 19TH STREET NW, SUITE 600 WASHINGTON, DC 20036	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
SV2 SV2, PO BOX 1792 LOS ALTOS, CA 94023	PUBLIC - 501(C)(3)	GENERAL SUPPORT	3,000.
D2L DARKNESS TO LIGHT, 7 RADCLIFFE STREET, SUITE 200 CHARLESTON, SC 29403	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000
CAMP TO BELONG PO BOX 1146 MARANA, AZ 85653	PUBLIC - 501(C)(3)	GENERAL SUPPORT	1,000

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

ATTACHMENT 14 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
PARTNERS IN HEALTH 888 COMMONWEALTH AVENUE, 3RD FLOOR BOSTON, MA 02215	PUBLIC - 501 (C) (3)		GENERAL SUPPORT	1,000
FAMILY HOUSE 50 IRVING ST SAN FRANCISCO, CA 94122	PUBLIC - 501 (C) (3)		DISHWASHER PURCHASE	600
PROMISES FILMS 2600 TENTH STREET, SUITE 620 BERKELEY, CA 94710	PUBLIC - 501 (C) (3)		GENERAL SUPPORT	4,000.
SURVIVORS NETWORK OF THOSE ABUSED BY PRIESTS PO BOX 6416 CHICAGO, IL 60680-6416	PUBLIC - 501 (C) (3)		GENERAL SUPPORT	1,000
SAVE THE CHILDREN 54 WILTON ROAD WESTPORT, CT 06880	PUBLIC - 501 (C) (3)		HAITI RELIEF	200
WIKIMEDIA FOUNDATION 149 NEW MONTGOMERY STREET, 3RD FLOOR SAN FRANCISCO, CA 94105	PUBLIC - 501 (C) (3)		GENERAL SUPPORT	100

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

ATTACHMENT 14 (CONT'D)

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

UNICEF

125 MAIDEN LANE

NEW YORK, NY 10038

PUBLIC - 501(C)(3)

HAITI RELIEF

50

TOTAL CONTRIBUTIONS PAID

110,300

FORM 990PF, PART XV - CONTRIBUTIONS APPROVED FOR FUTURE PAYMENT

ATTACHMENT 15

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

NORTHWESTERN UNIVERSITY
633 CLARK, CROWN 1-502
EVANSTON, IL 60208

PUBLIC - 501(C)(3)

SCHOLARSHIP

5,000

UC BERKELEY
FINANCIAL AID OFFICE
201 SPROUL HALL #1960
BERKELEY, CA 94720

PUBLIC - 501(C)(3)

SCHOLARSHIP

30,000

TOTAL CONTRIBUTIONS APPROVED

35,000