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Form

990-PF

Return of Private Foundation

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

Treated as a Private Foundation

OMB No 1545-0052

2010Department of the Treasury
Internal Revenue Service

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

For calendar year 2010, or tax year beginning

, 2010, and ending

, 20

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

Name of foundation MOON FOUNDATION		A Employer identification number 94-3346588
Number and street (or P O box number if mail is not delivered to street address) 15821 TEXAS SPRINGS ROAD		B Telephone number (see page 10 of the instructions) 530-244-6010
City or town, state, and ZIP code REDDING, CA 96001		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,526,983	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
(Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

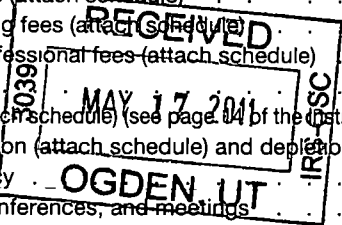
Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	22,727	22,727	22,727	
	4 Dividends and interest from securities	7,165	7,165	7,165	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	282,060			
	b Gross sales price for all assets on line 6a 1,137,178				
	7 Capital gain net income (from Part IV, line 2)		295,372		
	8 Net short-term capital gain			0	
	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)					
12 Total. Add lines 1 through 11	311,952	325,264	29,892		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0	0	0	0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	75	75	75	0
	b Accounting fees (attach schedule)	4,275	4,275	4,275	0
	c Other professional fees (attach schedule)	3,304	3,304	3,304	0
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	120	120	120	0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	50	50	50	0
	24 Total operating and administrative expenses. Add lines 13 through 23	7,824	7,824	7,824	0
	25 Contributions, gifts, grants paid	78,338			78,338
26 Total expenses and disbursements. Add lines 24 and 25	86,162	7,824	7,824	78,338	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	225,790				
b Net investment income (if negative, enter -0-)		317,440			
c Adjusted net income (if negative, enter -0-)			22,068		

For Paperwork Reduction Act Notice, see page 30 of the instructions.

Cat No 11289X

Form 990-PF (2010)

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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		93,880	974,387	974,387
	2 Savings and temporary cash investments				
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶				
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons (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				
	10a Investments—U.S. and state government obligations (attach schedule)		1,522	1,275	1,440
	b Investments—corporate stock (attach schedule)			52,121	51,494
	c Investments—corporate bonds (attach schedule)		458,172	458,172	431,255
	11 Investments—land, buildings, and equipment, basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	12 Investments—mortgage loans				
	13 Investments—other (attach schedule)		763,626	57,035	68,407
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	15 Other assets (describe ▶)				
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		1,317,200	1,542,990	1,526,983
Liabilities	17 Accounts payable and accrued expenses				
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons		20,000	20,000	
	21 Mortgages and other notes payable (attach schedule)				
	22 Other liabilities (describe ▶)				
	23 Total liabilities (add lines 17 through 22)		20,000	20,000	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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		1,297,200	1,522,990	
	30 Total net assets or fund balances (see page 17 of the instructions)		1,297,200	1,522,990	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)		1,317,200	1,542,990	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,297,200
2 Enter amount from Part I, line 27a	2	225,790
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	1,522,990
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	1,522,990

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 Publicly Traded Securities, SEE ATTACHED STATEMENT				
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 1,046,968		751,596	295,372	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
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	295,372
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	-13,312

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))	
2009	76,622	1,189,872	.0643952	
2008	91,035	1,531,047	.0594593	
2007	88,993	1,842,181	.0483085	
2006	100,920	1,820,593	.0554325	
2005	85,000	1,829,241	.0464674	
2 Total of line 1, column (d)			2	2740629
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	0548126
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4	1,531,178
5 Multiply line 4 by line 3			5	83,928
6 Enter 1% of net investment income (1% of Part I, line 27b)			6	3,174
7 Add lines 5 and 6			7	87,102
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	75,164

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 or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	3,174
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	3,174
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	3,174
6	Credits/Payments:		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	460
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	460
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	2,714
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2011 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
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)? <i>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.</i>		✓
c Did the foundation file Form 1120-POL for this year?		✓
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? <i>If "Yes," attach a detailed description of the activities.</i>		✓
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? <i>If "Yes," attach a conformed copy of the changes.</i>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		✓
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		✓
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?		✓
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ CALIFORNIA		
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? <i>If "No," attach explanation</i>	✓	
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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>		✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		✓

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		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
Website address ▶				
14	The books are in care of ▶ BRESOLIN & COMPANY Telephone no. ▶ 530-244-6010			
	Located at ▶ 2858 PARK MARINA DR., REDDING, CA ZIP+4 ▶ 96001-2804			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. ▶ <input type="checkbox"/>			
	and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			✓

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input 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? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
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 2010?	1c	✓
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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 22 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. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2010 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 2010.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2010?	4b	✓

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)?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? ☐ Yes ☒ No

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see 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
SEE ATTACHED STATEMENT		-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
NONE				

Total number of other employees paid over \$50,000 ☐ -0-

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		-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		
2		
3		
4		

Part IX-B Summary of Program-Related Investments (see page 24 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		
2		
All other program-related investments. See page 24 of the instructions		
3		
Total. Add lines 1 through 3		-0-

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	763,969
b	Average of monthly cash balances	1b	790,526
c	Fair market value of all other assets (see page 25 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,554,495
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	
3	Subtract line 2 from line 1d	3	1,554,495
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	23,317
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,531,178
6	Minimum investment return. Enter 5% of line 5	6	76,558

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	76,558
2a	Tax on investment income for 2010 from Part VI, line 5	2a	3,174
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,174
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	73,384
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	73,384
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	73,384

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	73,338
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	78,338
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	3,174
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	75,164

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 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				73,384
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only			59,154	
b Total for prior years: 20 <u>06</u> , 20 <u>07</u> , 20 <u>08</u>		256,932		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009				
f Total of lines 3a through e				
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ <u>78,338</u>				
a Applied to 2009, but not more than line 2a			59,154	
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 2010 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
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 2009. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				73,384
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 2005 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009				
e Excess from 2010				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling ▶	N/A				
b	Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)					
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2010	(b) 2009	(c) 2008	(d) 2007	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon:					
a	"Assets" alternative test—enter:					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c	"Support" alternative test—enter:					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 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).)

DR CHAE MOON, MRS SUN MOON

- 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.

N/A

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

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 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:

MOON FOUNDATION, 15821 TEXAS SPRINGS RD, REDDING, CA 96001

- b** The form in which applications should be submitted and information and materials they should include:

SCHOLARSHIP GRANT APPLICATION, LETTER OF RECOMMENDATION

- c** Any submission deadlines:

JUNE 1 AND DECEMBER 1

- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

GPA, FINANCIAL NEED, POSITIVE REFERENCES

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				
Amigos International Office 5618 Star Lane, Houston, TX 77057, 713-782-5290				25.00
Scholarship to Severance Alumni Assc. 26 Wimbledon Dr Roslyn, NY 11576				50000 00
UCLA Scholarship 1125 Murphy Hall 405 Hilgard Ave , LA, CA 90095-9000				3438 11
American Wheat Mission 1225 River Rd., Teaneck, NJ 07666				5000 00
Westside Church of Redding 8780 Swasey Dr., Redding, CA 96001				1000 00
Childrens Hospital & Res Foundation 2201 Broadway, STE 600, Oakland, CA				2500 00
Korean American Senior Services, Inc 745 Buchanan, SF, CA 94102				3000 00
Sac Korean Presbyterian Church 9924 Mills Station Rd., Sacramento, CA 95827				12000 00
Korean War Vets National Chptr #1 PO Box 991418, Redding, CA 96099				1000 00
Special Contr for the 60th Anniversary of the Korean War Honor War Vets				375.00
Total			3a	78,338
b Approved for future payment				
Total			3b	-0-

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue.					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					22,727
4	Dividends and interest from securities					7,165
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					282,060
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a _____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal. Add columns (b), (d), and (e)					311,952
13	Total. Add line 12, columns (b), (d), and (e)					311,952

(See worksheet in line 13 instructions on page 29 to verify calculations.)

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

[illegible]

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

		Yes	No
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?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash		✓
	(2) Other assets		✓
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization		✓
	(2) Purchases of assets from a noncharitable exempt organization		✓
	(3) Rental of facilities, equipment, or other assets		✓
	(4) Reimbursement arrangements		✓
	(5) Loans or loan guarantees		✓
	(6) Performance of services or membership or fundraising solicitations		✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		✓
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

SIGN HERE

SIGN HERE

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

Here

Signature of officer or trustee

Date _____

Title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

PTIN

Firm's name ► **BRESOLIN & COMPANY**

Firm's EIN ▶	94-2435842
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Firm's address ► 2858 PARK MARINA DR , REDDING, CA 96001

Phone no	530-244-6010
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MOON FOUNDATION
94-3346588
2010 TAX RETURN

FORM 990-PF

STATEMENT

1	<u>INTEREST ON SAVINGS & TEMPORY CASH INV</u>	
	WELLS FARGO ADVISORS	22,357
	MERRILL LYNCH	370
	TOTAL	<u>22,727</u>
2	<u>DIVIDENDS</u>	
	WELLS FARGO ADVISORS	6,261
	MERRILL LYNCH	904
	TOTAL	<u>7,165</u>

	(A)	(B)	©	(D)
	EXPENSES	NET	ADJUSTED	CHARIT-
	PER	INVEST-	NET	ABLE
	BOOKS	MENT	INCOME	PURPOSES
		INCOME		
3	OFFICE EXPENSE	50	50	0
4	LEGAL FEES	75	75	0
4a	ACCOUNTING FEES	4,275	4,275	0
5	INVESTMENT/ADMIN FEES	3,304	3,304	0
6	TAXES			
	INTERNAL REVENUE SERVICE	0	0	0
	FRANCHISE TAX BOARD	0	0	0
	STATE OF CALIFORNIA	120	120	0
		120	120	0

MOON FOUNDATION
94-3346588
12/31/10

INVESTMENTS

STATEMENT 6

10A	U.S. AND STATE GOV OBLIGATIONS	BEG OF YEAR BOOK VALUE	END OF YEAR BOOK VALUE	END OF YEAR FAIR MARKET VALUE
50M	GNMA 11 6 5% 5/20/31	1,522.16	1,275 10	1,439 57
		<u>1,522 16</u>	<u>1,275 10</u>	<u>1,439 57</u>

STATEMENT 7

10B	CORPORATE STOCK			
SHS				
5000	CITIGROUP	0.00	24,583 89	23,650 00
1000	DIREXIONSHARES	0.00	27,537 36	27,844.00
		<u>0.00</u>	<u>52,121.25</u>	<u>51,494.00</u>

MOON FOUNDATION

94-3346588

12/31/10

INVESTMENTSSTATEMENT 8

10C	CORPORATE BONDS	BEG OF YEAR BOOK VALUE	END OF YEAR BOOK VALUE	END OF YEAR FAIR MARKET VALUE
27M	BANCONE CORP 7 75 7/15/25	27,004 00	27,004 00	32,182 92
25M	BELLSTH TEL 6.375% 06/01/28	24,597.85	24,597 85	26,589 75
15M	GECC INTRNTS 6.0% 12/15/23	15,080 00	15,080.00	15,027 15
25M	GE ELC CAP CORP 5.5% 4/15/23	25,000 00	25,000 00	24,822 50
15M	GE GLOBAL INS HOLDING CORP 7% 2/15/26	15,266.50	15,266 50	15,581 55
50M	KRAFT FOODS 6.2% 11/01/31	50,005.50	50,005 50	56,218 00
50M	LEHMAN BRO HOLDINGS 7.875 11/1/09	52,754.00	52,754 00	11,000.00
800	NATL RURAL UTILS 6.1%	19,427.47	19,427 47	20,064 00
25M	PACIFIC BELL 7.375% 7/15/43	26,868 00	26,868 00	25,908 75
10M	SHERWIN-WILL 7.375% 02/01/27	10,567.58	10,567.58	11,416 70
1M	SLM CORP 6% SENIOR NOTES 12/15/43	25,000.00	25,000.00	20,340 00
1M	SLM CORP 6% SENIOR NOTES	20,925.05	20,925 05	20,340 00
500	WACHOVIA CAP TR 7 85%	37,500 00	37,500.00	39,525.00
5M	WEST COMM 7.25 10/15/35	14,441 50	14,441.50	14,677 20
5M	WESTINGHOUSE ELEC CORP 78.75 9/1/23	16,504 00	16,504 00	17,381 85
000	DEUTSCHE BK CAP X 7 35%	50,000.00	50,000 00	50,300 00
00	PUBLIC STORAGE E 6.75	12,500 00	12,500.00	12,450 00
00	PUBLIC STORAGE E 6 75	14,730 63	14,730 63	17,430 00
		458,172.08	458,172 08	431,255.37

MOON FOUNDATION
94-3346588
12/31/10.

INVESTMENTS

STATEMENT 9

QNTY	MUTUAL FUNDS	BEG OF YEAR BOOK VALUE	END OF YEAR BOOK VALUE	END OF YEAR FAIR MARKET VALUE
1,350	PROSHARES ULTRADOW30	49,720 50	-	-
497	PROSHARES ULTRADOW30	10,892 54	-	-
1,500	PROSHARES ULTRA S&P500	49,770 00	-	-
573	PROSHARES ULTRA S&P500	10,517.51	-	-
1,300	PROSHARES ULTRA QQQ	49,476 70	-	-
500	PROSHARES ULTRA RUSSELL 2000	14,400 00	-	-
100	PROSHARES ULTRA RUSSELL 2000	2,878.98	-	-
1,100	PROSHARES ULTRA RUSSELL 2000	31,677 80	-	-
5	PROSHARES ULTRA RUSSELL 2000	85 58	-	-
14,360	PROSHARES ULTRA FINANCIA	150,636 40	-	-
14,040	PROSHARES ULTRA FINANCIA	147,420 00	-	-
100	PROSHARES ULTRA FINANCIA	1,049 23	-	-
3,949	PROSHARES ULTRA FINANCIA	11,185.80	-	-
1,738	PROSHARES ULTRA BASIC MATERIAL	20,345.68	-	-
4,163	PROSHARES ULTRA REAL ESTATE	10,179 88	-	-
85	EATON VANCE RISK MANAGED DIV EQUITY INMC	1,348.95	-	-
300	PROSHARES ULTRA S&P 500	10,095 16	-	-
500	PROSHARES ULTRA S&P 500	9,060.89	-	-
1,000	PROSHARES BASIC MATERIALS PS	10,393 64	-	-
950	PROSHARES BASIC MATERIALS PS	10,238.00	-	-
2,900	PROSHARES BASIC MATERIALS PS	39,263.85	-	-
250	PROSHARES ULTRA QQQ	9,681.06	9,681 06	20,357 50
300	PROSHARES ULTRA DOW 30	11,204 18	-	-
500	PROSHARES ULTRA DOW 30	10,797 81	-	-
1,000	PROSHARES ULTRA FINLS	10,714 43	-	-
4,000	PROSHARES ULTRA FINLS	9,580.95	-	-
4,200	PROSHARES ULTRA FINLS	10,353.73	-	-
17,700	PROSHARES ULTRA FINLS	50,175 69	-	-
4,100	PROSHARES ULTRA REAL ESTATE	10,480 29	-	-
1,000	PROSHARES ULTRA S&P 500	-	47,353 59	48,050 00
TOTAL		763,625 23	57,034 65	68,407 50

SCHEDULE OF CAPITAL GAINS AND LOSSES

		SALES PRICE	PURCHASE PRICE	GAIN/ (LOSS)
SHORT TERM				
1,330	PROSHARES ULTRA S&P 500	42,820.60	49,592.75	(6,772.15)
2,150	PROSHARES ULTRA FINLS	43,372.71	50,619.92	(7,247.21)
18	PROSHARES ULTRADOW30	803.90	591.72	212.18
12	PROSHARES ULTRA S&P 500	461.18	362.64	98.54
3	PROSHARES ULTRA RUSSELL	100.62	58.32	42.30
7	PROSHARES ULTRA BASIC	206.59	153.33	53.26
12	PROSHARES ULTRA REAL	490.40	303.39	187.01
13	PROSHARES ULTRA	783.79	574.55	209.24
8	PROSHARES ULTRADOW30	357.29	374.13	(16.84)
8	PROSHARES ULTRA S&P 500	307.46	335.60	(28.14)
1	PROSHARES ULTRA RUSSELL	33.55	33.71	(0.16)
3	PROSHARES ULTRA BASIC	88.54	102.34	(13.80)
2	PROSHARES ULTRA REAL	81.74	81.90	(0.16)
5	PROSHARES ULTRA	301.45	338.12	(36.67)
TOTAL SHORT TERM		90,209.82	103,522.42	(13,312.60)
LONG TERM				
2690	PROSHARES ULTRA FINLS	192,400.85	80,824.80	111,576.05
820	PROSHARES ULTRA REAL ESTATE	33,586.12	10,480.29	23,105.83
800	PROSHARES ULTRA DOW	35,440.74	22,001.99	13,438.75
800	PROSHARES ULTRA S&P 500	30,703.55	19,156.05	11,547.50
4850	PROSHARES ULTRA BASIC MATERIALS	178,178.32	59,895.49	118,282.83
1826	PROSHARES ULTRADOW30	81,551.06	59,886.74	21,664.32
2061	PROSHARES ULTRA S&P 500	79,208.04	59,924.87	19,283.17
1300	PROSHARES ULTRA QQQ	78,131.93	49,476.70	28,655.23
1702	PROSHARES ULTRA RUSSELL	57,087.17	48,984.04	8,103.13
1729	PROSHARES ULTRA BASIC	51,026.24	20,125.91	30,900.33
85	EATON VANCE RISK MANAGED	1,365.08	1,348.95	16.13
820	PROSHARES ULTRA REAL	33,510.78	9,876.49	23,634.29
380	PROSHARES ULTRA	22,910.50	10,507.98	12,402.52
2850	PROSHARES ULTRA	171,828.72	299,105.63	(127,276.91)
TO BALANCE		39.13		39.13
TOTAL LONG TERM		1,046,968.23	751,595.93	295,372.30
TOTAL		1,137,178.05	855,118.35	282,059.70

MOON FOUNDATION
94-3346588
2010 TAX RETURN

PART VIII - LIST OF OFFICERS, DIRECTORS, TRUSTEES & FOUNDATION MANAGERS

<u>NAME & ADDRESS</u>	<u>TITLE & AVAIL HRS/WK</u>	<u>COMPENSATION</u>	<u>EMPLOYEE BEN PLAN CONTR</u>	<u>EXPENSE ACCOUNT</u>
DR CHAE MOON 15281 TEXAS SPRINGS RD REDDING, CA 96001	PRESIDENT PART-TIME	0	0	0
MRS. SUN MOON 15281 TEXAS SPRINGS RD REDDING, CA 96001	SECRETARY/ TREASURER PART-TIME	0	0	0
TOTALS INCLUDED ON 990-PF PG 6 PART VIII		0	0	0