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Form

990-PFDepartment of the Treasury
Internal Revenue Service**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**

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

OMB No 1545-0052

2011

For calendar year 2011 or tax year beginning

, 2011, and ending

, 20

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 Spring Road	Room/suite	B Telephone number (see instructions) 530-244-6010
City or town, state, and ZIP code Redding, CA 96001		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1727257	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (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 ☐

Part I**Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ☐ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	22220	22220	22220	
4 Dividends and interest from securities	3862	3862	3862	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	274664			
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		275530		
8 Net short-term capital gain			275530	
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	300746	301612	301612	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)	80	80	80	
b Accounting fees (attach schedule)	3800	3800	3800	
c Other professional fees (attach schedule)	1751	1751	1751	
17 Interest				
18 Taxes (attach schedule) (see instructions)	6139	6139	6139	
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)	147	147	147	
24 Total operating and administrative expenses. Add lines 13 through 23	11917	11917	11917	
25 Contributions, gifts, grants paid	89114			89114
26 Total expenses and disbursements. Add lines 24 and 25	101031	11917	11917	89114
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	199715			
b Net investment income (if negative, enter -0-)		289695		
c Adjusted net income (if negative, enter -0-)			289695	

For Paperwork Reduction Act Notice, see instructions.

Cat. No 11289X

Form 990-PF (2011)

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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	974387	1361260	1361260
	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 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)	1275	1092	1254
	b Investments—corporate stock (attach schedule)	52121		
	c Investments—corporate bonds (attach schedule)	458172	370672	354378
	11 Investments—land, buildings, and equipment: basis ▶			
Liabilities	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	57035	9681	20365
	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)	1542990	1742705	1737257
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons	20000	20000	
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	20000	20000	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☐			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	1522990	1722705	
	30 Total net assets or fund balances (see instructions)	1522990	1722705	
	31 Total liabilities and net assets/fund balances (see instructions)	1542990	1742705	

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	1522990
2 Enter amount from Part I, line 27a	2	199715
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	1722705
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	1722705

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 3981027		3706363	274664	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0- or Losses (from col. (h))	
a				
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	274664
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8			3	

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 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))	
2010	78338	1531178	.0511619	
2009	76962	1189872	.0646809	
2008	91035	1531067	.0594593	
2007	88993	1842181	.0483085	
2006	100920	1820593	.0554325	
2 Total of line 1, column (d)			2	2790431
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	0558086
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5			4	1600495
5 Multiply line 4 by line 3			5	89321
6 Enter 1% of net investment income (1% of Part I, line 27b)			6	2897
7 Add lines 5 and 6			7	92218
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.			8	86217

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	2897
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	2897
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	2897
6	Credits/Payments:		
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	3200
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	3200
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	303
11	Enter the amount of line 10 to be: Credited to 2012 estimated tax 303 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 instructions) ▶		
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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? <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 instructions)	11		✓
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	13	✓	
14	The books are in care of ▶ <u>Bresolin & Company</u> Telephone no ▶ <u>530-244-6010</u> Located at ▶ <u>2858 Park Marina Drive, Redding, CA</u> ZIP+4 ▶ <u>96001-2804</u>			
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 ▶ <u>15</u>			
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	16	Yes	No
				✓

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No	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 2011? ☐ Yes ☒ No	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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☒ 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 instructions.) ☐ Yes ☒ No	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? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 2011 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 2011.) ☐ Yes ☒ No	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 2011?	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 instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No
- b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? **5b**
- 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 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 Attached		-0-	-0-	-0-

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

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

Total number of other employees paid over \$50,000 ☐ **-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 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 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 instructions	
3	
Total. Add lines 1 through 3	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	744357
b	Average of monthly cash balances	1b	880511
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1624868
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	1624868
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	24373
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1600495
6	Minimum investment return. Enter 5% of line 5	6	80025

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	80025
2a	Tax on investment income for 2011 from Part VI, line 5	2a	2897
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	2897
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	77128
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	77128
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	77128

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	89114
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	89114
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	2897
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	86217

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				77128
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only			73384	
b Total for prior years: 20 <u>07</u> , 20 <u>08</u> , 20 <u>09</u>		236137		
3 Excess distributions carryover, if any, to 2011:				
a From 2006				
b From 2007				
c From 2008				
d From 2009				
e From 2010				
f Total of lines 3a through e				
4 Qualifying distributions for 2011 from Part XII, line 4. ► \$ <u>89114</u>				
a Applied to 2010, but not more than line 2a			73384	
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2011 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 (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 instructions				
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				77128
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010				
e Excess from 2011				

Part XIV Private Operating Foundations (see 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 2011, enter the date of the ruling **N/A**

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 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) 2011	(b) 2010	(c) 2009	(d) 2008	
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 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 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 Road, 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 1st. & December 1st.

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)

	2019	2018
Grants and Contributions Paid During the Year or Approved for Future Payment	\$ 6,700	\$ 1,000

Recipient		If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)					
a <i>Paid during the year</i>					
See List					89716
Total				3a	89114
b <i>Approved for future payment</i>					
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 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					22220
4	Dividends and interest from securities					3862
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					274664
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)					300746
13	Total. Add line 12, columns (b), (d), and (e)					300746

(See worksheet in line 13 instructions 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

- | | | | | | |
|----------|--|--------------|------------|-----------|--|
| 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) | | ✓ | |
| (2) | Other assets | 1a(2) | | ✓ | |
| b | Other transactions: | | | | |
| (1) | Sales of assets to a noncharitable exempt organization | 1b(1) | | ✓ | |
| (2) | Purchases of assets from a noncharitable exempt organization | 1b(2) | | ✓ | |
| (3) | Rental of facilities, equipment, or other assets | 1b(3) | | ✓ | |
| (4) | Reimbursement arrangements | 1b(4) | | ✓ | |
| (5) | Loans or loan guarantees | 1b(5) | | ✓ | |
| (6) | Performance of services or membership or fundraising solicitations | 1b(6) | | ✓ | |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | ✓ | |
| 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.

[illegible]

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) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Signature of officer or trustee

Date _____

Little

**Paid
Preparer
Use Only**

Print/Type preparer's name

RONALD R. BRESLIN

Preparer's signature

Ronald Brewster

Date

4/23/12

Check ☐ if self-employed

PTIN

P01224212

Firm's name ► Bresolin & Company

Firm's address ► 2858 Park Marina Drive

Firm's EIN ▶ 94-2435842

Phone no	530-244-6010
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MOON FOUNDATION
94-3346588
2011 TAX RETURN

FORM 990-PF

STATEMENT

1	<u>INTEREST ON SAVINGS & TEMPORARY CASH INV</u>	
	WELLS FARGO ADVISORS	22,220
	TOTAL	<u>22,220</u>
2	<u>DIVIDENDS</u>	
	WELLS FARGO ADVISORS	3,862
	TOTAL	<u>3,862</u>

	(A)	(B)	(C)	(D)	
	EXPENSES	NET	ADJUSTED	CHARIT-	
	PER	INVEST-	NET	ABLE	
	BOOKS	MENT	INCOME	PURPOSES	
		INCOME			
3	OFFICE EXPENSE	147	147	147	0
4	LEGAL FEES	80	80	80	0
4a	ACCOUNTING FEES	3,800	3,800	3,800	0
5	INVESTMENT/ADMIN FEES	1,751	1,751	1,751	0
6	<u>TAXES</u>				
	INTERNAL REVENUE SERVICE	5,914	0	0	0
	FRANCHISE TAX BOARD	10	0	0	0
	STATE OF CALIFORNIA	215	215	215	0
		6,139	215	215	0

MOON FOUNDATION
94-3346588
12/31/11

INVESTMENTS

STATEMENT 6

		BEG OF YEAR BOOK VALUE	END OF YEAR BOOK VALUE	END OF YEAR FAIR MARKET VALUE
10A	U.S. AND STATE GOV OBLIGATIONS			
50M	GNMA 11 6.5% 5/20/31	1,275.10	1,098.98	1,254.00
		1,275.10	1,098.98	1,254.00

STATEMENT 7

10B	CORPORATE STOCK			
SHS				
	250 PROSHARES ULTRA	9,681.06	9,681.06	20,365.00
		9,681.06	9,681.06	20,365.00

MOON FOUNDATION

94-3346588

12/31/11

INVESTMENTS

STATEMENT 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	30,849.66
25M	BELLSTH TEL 6.375% 06/01/28	24,597.85	24,597.85	29,437.00
15M	GECC INTRNTS 6.0% 12/15/23	15,080.00	15,080.00	15,095.55
25M	GE ELC CAP CORP 5.5% 4/15/23	25,000.00	25,000.00	25,018.50
15M	GE GLOBAL INS HOLDING CORP 7% 2/15/26	15,266.50	15,266.50	16,687.05
50M	KRAFT FOODS 6.2% 11/01/31	50,005.50	50,005.50	61,970.00
50M	LEHMAN BRO HOLDINGS 7.875 11/1/09	52,754.00	52,754.00	12,625.00
800	NATL RURAL UTILS 6.1%	19,427.47	19,427.47	20,600.00
25M	PACIFIC BELL 7 375% 7/15/43	26,868.00	26,868.00	26,787.75
10M	SHERWIN-WILL 7.375% 02/01/27	10,567.58	10,567.58	13,386.70
1M	SLM CORP 6% SENIOR NOTES 12/15/43	25,000.00	25,000.00	19,040.00
1M	SLM CORP 6% SENIOR NOTES	20,925.05	20,925.05	19,040.00
1500	WACHOVIA CAP TR 7.85%	37,500.00		
15M	WEST COMM 7.25 10/15/35	14,441.50	14,441.50	14,747.55
15M	WESTINGHOUSE ELEC CORP 78.75 9/1/23	16,504.00	16,504.00	18,505.65
2000	DEUTSCHE BK CAP X 7.35%	50,000.00		
500	PUBLIC STORAGE E 6.75	12,500.00	12,500.00	12,745.00
700	PUBLIC STORAGE E 6.75	14,730.63	14,730.63	17,843.00
		458,172.08	370,672.08	354,378.41

SCHEDULE OF CAPITAL GAINS AND LOSSES

SALES PRICE	PURCHASE PRICE	GAIN/ (LOSS)
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SHORT TERM

3,673	PROSAHRES ULTRA SHORT DOW	75,882.00	63,284.00	12,598.00
31,327	PROSAHRES ULTRA SHORT DOW	647,517.00	539,752.00	107,765.00
34,000	PROSHARES ULTRA SHORT DOW	666,972.00	714,724.00	(47,752.00)
16700	PROSHARES ULTRASHORT S&P 500	789,761.00	669,820.00	119,941.00
10000	DIREXION SHARES	153,594.00	111,367.00	42,227.00
10000	DIREXION SHARES FIN BALL	134,456.00	139,153.00	(4,697.00)
5000	DIREXION SHARES DAILY	316,601.00	327,706.00	(11,105.00)
2000	PROSHARES ULTRASHORT S&P 500	40,759.00	42,299.00	(1,540.00)
10000	PROSHARES ULTRASHORT SILVER	219,887.00	152,036.00	67,851.00
3000	PROSHARES ULTRASHORT S&P 500	61,138.00	62,578.00	(1,440.00)
5000	PROSHARES ULTRA SHORT DOW30	86,095.00	92,143.00	(6,048.00)
10000	PROSHARES ULTRA SHORT S&P 500	259,080.00	224,617.00	34,463.00
10000	PROSHARES ULTRA SHORT S&P 500	228,859.00	263,733.00	(34,874.00)
10000	PROSHARES ULTRASHORT SILVER	114,317.00	116,176.00	(1,859.00)

TOTAL SHORT TERM

3,794,918.00	3,519,388.00	275,530.00
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LONG TERM

500	CITIGROUP	21,396.00	24,584.00	(3,188.00)
1000	DIREXION SHARES	30,185.00	27,538.00	2,647.00
2000	DEUTSCHE BR	46,215.00	50,000.00	(3,785.00)
1000	PROSHARES ULTRA S&P 500	50,813.00	47,353.00	3,460.00
1500	WACHOVIA CAP	37,500.00	37,500.00	0.00

TOTAL LONG TERM

186,109.00	186,975.00	(866.00)
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TOTAL

3,981,027.00	3,706,363.00	274,664.00
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MOON FOUNDATION
94-3346588
2011 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

MOON FOUNDATION
94-3346588
2011 TAX RETURN

CONTRIBUTIONS RECORD

NANOOM CHRISTIAN FELLOWSHIP 1927 JAMES M. WOOD BLVD. LOS ANGELES, CA 90006	5,000
SACRAMENTO KOREAN PREBYTERIAN CHURCH SCHOLARSHIP FOR 11 STUDENTS SPECIAL THANKSGIVING DONATION SENIOR CITIZEN PROGRAM 9924 MILLS STATION ROAD SACRAMENTO, CA 95827	22,000 2,000 913.70
WESTSIDE CHURCH OF REDDING 8780 SWASEY DRIVE REDDING, CA 96001	1,200
KOREAN WAR VETERANS P.O. BOX 1517 ANDERSON, CA 96007	1,000
SCHOLARSHIP TO SEVERANCE ALUMNI ASSC. 26 WIMBLETON DRIVE ROSLYN, N.Y., 11576	50,000
OAKS OF RIGHTEOUSNESS MINISTRY 2550 BEVERLY BLVD. LOS ANGELES, CA 90057	2,000
YOUNG NAK CELEBRATION CHURCH LOVE LA MISSION FOR HOMELESS PEOPLE 1721 NORTH BROADWAY LOS ANGELES, CA 90031	3,000
BERKELEY KOREAN PRESBYTERIAN CHURCH 1632 HOPKINS STREET BERKELEY, CA 94707	2,000

89,113.70