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Form **990-PF**

Department 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

2012

Open to Public Inspection

For calendar year 2012 or tax year beginning , 2012, and ending , 20

Name of foundation
VIGNERON MEMORIAL FUND

Number and street (or P O box number if mail is not delivered to street address) Room/suite
P O BOX 1802

City or town, state, and ZIP code
PROVIDENCE, RI 02901-1802

A Employer identification number
05-6005884

B Telephone number (see instructions)
888- 866-3275

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 ☐

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

H Check type of organization: ☐ Section 501(c)(3) exempt private foundation
☒ 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) ▶ \$ **2,360,815.**

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 instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	54,890.	53,969.		STMT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	225,357.			
b	Gross sales price for all assets on line 6a	2,927,355.			
7	Capital gain net income (from Part IV, line 2)		225,357.		
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)	43.	84.		STMT 2
12	Total. Add lines 1 through 11	280,290.	279,410.		
13	Compensation of officers, directors, trustees, etc.	25,593.	15,356.		10,237.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule)	1,250.	NONE	NONE	1,250.
c	Other professional fees (attach schedule)	5,889.			5,889.
17	Interest				
18	Taxes (attach schedule) (see instructions)	6,145.	440.		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule)	50.	410.		50.
24	Total operating and administrative expenses. Add lines 13 through 23	38,927.	16,206.	NONE	17,426.
25	Contributions, gifts, grants paid	85,982.			85,982.
26	Total expenses and disbursements Add lines 24 and 25	124,909.	16,206.	NONE	103,408.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	155,381.			
b	Net investment income (if negative, enter -0-)		263,204.		
c	Adjusted net income (if negative, enter -0-)				

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	91,372.	144,291.	144,291.	
	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				
	10 a	Investments - U S and state government obligations(attach schedule). .				
	b	Investments - corporate stock (attach schedule) . STMT 7	2,075,130.	2,013,205.	2,054,705.	
	c	Investments - corporate bonds (attach schedule)				
	11	Investments - land, buildings, and equipment basis Less: accumulated depreciation (attach schedule) ▶				
	12	Investments - mortgage loans				
	13	Investments - other (attach schedule)		167,014.	161,819.	
	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)	2,166,502.	2,324,510.	2,360,815.		
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	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)		NONE			
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 and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds	2,166,502.	2,324,510.		
	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 instructions)	2,166,502.	2,324,510.			
31	Total liabilities and net assets/fund balances (see instructions)	2,166,502.	2,324,510.			

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	2,166,502.
2	Enter amount from Part I, line 27a	2	155,381.
3	Other increases not included in line 2 (itemize) ▶ TYE 1256 GAIN ADJUSTMENT	3	3,052.
4	Add lines 1, 2, and 3	4	2,324,935.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 8	5	425.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,324,510.

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					
b OTHER GAINS AND LOSSES					
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 2,889,674.		2,666,224.	223,450.		
b 37,627.		35,774.	1,853.		
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			223,450.		
b			1,853.		
c					
d					
e					
2 Capital gain net income or (net capital loss)			2	225,357.	
<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div> </div>					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6).			3		
<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;"> If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 </div> </div>					

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))
2011	103,154.	2,328,146.	0.044307
2010	99,734.	2,165,354.	0.046059
2009	92,160.	1,928,223.	0.047795
2008	122,583.	2,205,087.	0.055591
2007	131,994.	2,522,053.	0.052336
2 Total of line 1, column (d)			2 0.246088
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 0.049218
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5			4 2,333,411.
5 Multiply line 4 by line 3			5 114,846.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 2,632.
7 Add lines 5 and 6			7 117,478.
8 Enter qualifying distributions from Part XII, line 4			8 103,408.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)		1	5,264.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> 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	5,264.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	NONE
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	5,264.
6 Credits/Payments:			
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a	4,900.	
b Exempt foreign organizations - tax withheld at source	6b	NONE	
c Tax paid with application for extension of time to file (Form 8868)	6c	NONE	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	4,900.	
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	364.	
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 2013 estimated tax <input type="checkbox"/> NONERefunded <input type="checkbox"/>	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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> RI		
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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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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 instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ► N/A				
14	The books are in care of ► US TRUST FIDUCIARY TAX SERVICES Telephone no ► (888) 866-3275			
Located at ► P.O. BOX 1802, PROVIDENCE, RI ZIP+4 ► 02901				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here	15		X
and enter the amount of tax-exempt interest received or accrued during the year				
16	At any time during calendar year 2012, 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 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 checked="" type="checkbox"/> Yes	<input 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 instructions)?	1b	X
Organizations relying on a current notice regarding disaster assistance check here		
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 2012?	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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If "Yes," did it have excess business holdings in 2012 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 2012.)	3b	
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 2012?	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 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
BANK OF AMERICA 100 WESTMINSTER STREET, PROVIDENCE, RI 02903	TRUSTEE 1	25,593.		- 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

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

20

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	2,125,897.
b	Average of monthly cash balances	1b	243,048.
c	Fair market value of all other assets (see instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	2,368,945.
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	NONE
3	Subtract line 2 from line 1d	3	2,368,945.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	35,534.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,333,411.
6	Minimum investment return. Enter 5% of line 5	6	116,671.

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	116,671.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	5,264.
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	5,264.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	111,407.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	111,407.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	111,407.

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	103,408.
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	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	103,408.
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	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	103,408.

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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				111,407.
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			NONE	
b Total for prior years 20____, 20____, 20____		NONE		
3 Excess distributions carryover, if any, to 2012				
a From 2007	9,953.			
b From 2008	13,611.			
c From 2009	NONE			
d From 2010	NONE			
e From 2011	NONE			
f Total of lines 3a through e	23,564.			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ 103,408.				
a Applied to 2011, but not more than line 2a			NONE	
b Applied to undistributed income of prior years (Election required - see instructions)		NONE		
c Treated as distributions out of corpus (Election required - see instructions)	NONE			
d Applied to 2012 distributable amount				103,408.
e Remaining amount distributed out of corpus	NONE			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	7,999.			7,999.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	15,565.			
b Prior years' undistributed income. Subtract line 4b from line 2b		NONE		
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		NONE		
d Subtract line 6c from line 6b Taxable amount - see instructions		NONE		
e Undistributed income for 2011. Subtract line 4a from line 2a Taxable amount - see instructions			NONE	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	NONE			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	1,954.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	13,611.			
10 Analysis of line 9:				
a Excess from 2008	13,611.			
b Excess from 2009	NONE			
c Excess from 2010	NONE			
d Excess from 2011	NONE			
e Excess from 2012	NONE			

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling

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) 2012	(b) 2011	(c) 2010	(d) 2009	
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).)

NONE

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

NONE

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

Check here ☒ if the 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 or e-mail of the person to whom applications should be addressed:

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

c Any submission deadlines:

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

**Part XV** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year SEE ATTACHED SCHEDULE	N/A	PUBLIC CHA	UNRESTRICTED GENERAL SUPPORT	85,982.
Total			▶ 3a	85,982.
b Approved for future payment				
Total			▶ 3b	

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

**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.

Karen / Kiser

04/08/2013

► SVP Tax

Title

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

BANK OF AMERICA, N.A.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Form **990-PF** (2012)

VIGNERON MEMORIAL FUND

05-6005884

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
ARTIO GLOBAL HIGH INCOME FUND CL I	1,366.	1,333.
BOFA MONEY MARKET RESERVES CAPITAL CLASS	375.	375.
AGGREGATE BOND CTF	2,844.	2,844.
SMALL CAP GROWTH LEADERS CTF (FORMERLY S	59.	59.
EATON VANCE LARGE-CAP VALUE FUND CL I	2,355.	2,355.
EMERGING MARKETS STOCK COMMON TRUST FUND	395.	395.
MID CAP VALUE CTF	1,140.	1,140.
SMALL CAP VALUE CTF	380.	380.
MID CAP GROWTH CTF	246.	246.
DIVIDEND INCOME COMMON TRUST FUND	2,009.	2,009.
ISHARES S&P MIDCAP 400 INDEX FUND	430.	430.
ISHARES RUSSELL 1000 GROWTH INDEX FUND	2,014.	2,014.
ISHARES TR RUSSELL 2000 INDEX FUND	605.	605.
IVY ASSET STRATEGY FUND CL I	1,026.	1,026.
METRO WEST T/R BD CL I	6,817.	6,817.
NATIXIS FDS TR IV AEW REAL ESTATE FD CL	45.	45.
PIMCO TOTAL RETURN FUND INSTL	6,921.	6,921.
PIMCO HIGH YIELD FUND	8,042.	8,042.
PERMANENT PORTFOLIO	452.	452.
PIMCO COMMODITY REALRETURN STRATEGY FUND	1,970.	1,970.
PIMCO ALL ASSET ALL AUTH FUND INSTL CL	7,645.	7,645.
PIMCO EMERGING MKT CURRENCY FUND INSTL	16.	16.
VANGUARD MSCI EAFE ETF FUND	1,293.	1,293.
VANGUARD FTSE EMERGING MKTS ETF	2,307.	2,307.
VANGUARD REIT ETF	2,846.	1,958.
HIGH QUALITY CORE COMMON TRUST FUND	797.	797.
SMALL CAP GROWTH LEADERS COMMON TRUST FU	29.	29.
INTERNATIONAL FOCUSED EQUITY COMMON TRUS	466.	466.
	-----	-----
TOTAL	54,890.	53,969.
	=====	=====

VIGNERON MEMORIAL FUND

05-6005884

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
SMALL CAP GROWTH LEADERS CTF (FORMERLY S	63.	63.
EMERGING MARKETS STOCK COMMON TRUST FUND	-36.	-36.
SMALL CAP VALUE CTF	12.	12.
INTERNATIONAL FOCUSED EQUITY COMMON TRUS	4.	4.
POWERSHARES DB COMMODITY INDEX TRACKING		41.
	-----	-----
TOTALS	43.	84.
	=====	=====

VIGNERON MEMORIAL FUND

05-6005884

FORM 990PF, PART I - ACCOUNTING FEES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE - BOA	1,250.			1,250.
TOTALS	1,250.	NONE	NONE	1,250.
	=====	=====	=====	=====

VIGNERON MEMORIAL FUND

05-6005884

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

REVENUE
AND
EXPENSES
PER BOOKS

CHARITABLE
PURPOSES

DESCRIPTION

GRANTMAKING FEES - BOA

5,889.

5,889.

TOTALS

5,889.

5,889.

VIGNERON MEMORIAL FUND

05-6005884

FORM 990PF, PART I - TAXES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
FOREIGN TAXES	120.	120.
EXCISE TAX - PRIOR YEAR	805.	
EXCISE TAX ESTIMATES	4,900.	
FOREIGN TAXES ON QUALIFIED FOR	218.	218.
FOREIGN TAXES ON NONQUALIFIED	102.	102.
	-----	-----
TOTALS	6,145.	440.
	=====	=====

VIGNERON MEMORIAL FUND

05-6005884

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	CHARITABLE PURPOSES -----
OTHER CHARITABLE EXPENSES PARTNERSHIP EXPENSES	50.	410.	50.
TOTALS	50.	410.	50.
	=====	=====	=====

VIGNERON MEMORIAL FUND

05-6005884

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

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
464287507 ISHARES CORE S&P MID	46,401.	48,511.
464287614 ISHARES RUSSELL 1000	197,368.	196,797.
464287655 ISHARES RUSSELL 2000	46,324.	48,230.
921943858 VANGUARD MSCI EAFE E	45,234.	48,300.
922042858 VANGUARD MSCI EMERGI	89,484.	98,901.
922908553 VANGUARD REIT ETF	143,825.	143,970.
466001864 IVY ASSET STRATEGY F	33,258.	34,863.
693390841 PIMCO HIGH YIELD FD	67,756.	70,612.
714199106 PERMANENT PORTFOLIO	80,872.	81,391.
72200Q182 PIMCO ALL ASSET ALL	147,820.	148,759.
202671913 AGGREGATE BOND CTF	394,609.	391,798.
207543877 SMALL CAP GROWTH LEA	46,684.	47,663.
29099J109 EMERGING MARKETS STO	82,227.	91,839.
302993993 MID CAP VALUE CTF	70,583.	72,308.
303995997 SMALL CAP VALUE CTF	47,146.	48,735.
323991307 MID CAP GROWTH CTF	70,614.	71,187.
45399C107 DIVIDEND INCOME COMM	196,870.	196,687.
99Z466163 HIGH QUALITY CORE CO	92,633.	93,743.
99Z466197 INTERNATIONAL FOCUS	113,497.	120,411.
	-----	-----
TOTALS	2,013,205.	2,054,705.
	=====	=====



VIGNERON MEMORIAL FUND

05-6005884

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

=====

DESCRIPTION

AMOUNT

TYE INCOME ADJUSTMENT

80.

TYE CTF COST ADJUSTMENT

312.

TYE COST ADJUSTMENT

33.

TOTAL

425.
=====

[illegible]

VIGNERON MEMORIAL FUND

05-6005884

GAINS AND LOSSES FROM PASS-THRU ENTITIES

=====

NET SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS 591.00

TOTAL NET SHORT-TERM GAIN OR LOSS (ROUNDED)

591.00

=====NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS 4,439.00

PARTNERSHIPS, TRUSTS, S CORPORATIONS

-3,052.00

TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)

1,387.00

=====

FEDERAL FOOTNOTES

=====

THE COMPENSATION SHOWN ON THE RETURN THAT IS PAID TO BANK OF AMERICA, N.A. AS CORPORATE TRUSTEE IS NOT CALCULATED BASED UPON AN HOURLY RATE FOR TIME SPENT BY THE TRUSTEE; RATHER, BANK OF AMERICA'S COMPENSATION AS CORPORATE TRUSTEE IS CALCULATED USING A MARKET VALUE FEE SCHEDULE. THE TRUST OFFICER'S TIME SPENT PERFORMING ADMINISTRATIVE RESPONSIBILITIES FOR THIS FOUNDATION AVERAGES ONE HOUR PER WEEK. IN ADDITION, TIME IS SPENT BY OTHER STAFF MEMBERS FOR RECORDKEEPING, INVESTMENT MANAGEMENT, INCOME COLLECTION, RENDERING STATEMENTS AND ACCOUNTINGS, REGULATORY REPORTING, REGULATORY COMPLIANCE, AND TAX SERVICES

BANK 80
REGION 09
OFFICE 900

- T R A N S A C T I O N A N A L Y S I S / S U M M A R Y -
01/01/12 THROUGH 12/31/12
ACCOUNT VIGNERON MEMORIAL FUND

DATE 04/08/13
TIME 09 17
PAGE 0001

DATE	-TRANSACTION- DESCRIPTION	-CODES- TRAN TAX INDV	HISTORY	INCOME	- C A S H - PRINCIPAL	INVEST/UNITS
12-13-12	BETHANY HOME OF RHODE ISLAND EQUIPMENT FOR DIETARY KITCHEN VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00001 12-13-12	3,645 91-		
12-13-12	BUTLER HOSPITAL ASSISTIVE DEVICES FOR PATIENTS VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00002 12-13-12	8,000.00-		
12-13-12	COMMUNITY PREPARATORY SCHOOL ELEVATOR REPAIRS, MAINTENANCE, ETC VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00003 12-13-12	2,500 00-		
12-13-12	CRANSTON ARC FOR CORNERSTONE SCHOOL VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00004 12-13-12	2,987 00-		
12-13-12	ELEANOR SLATER HOSPITAL URI/RICLAS PORTABLE AQUATIC LIFT VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00005 12-13-12	5,000 00-		
12-13-12	ELEANOR SLATER HOSPITAL COMMUNICATIVE & ASSISTIVE DEVICES VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00006 12-13-12	3,000.00-		
12-13-12	FAMILY SERVICE OF RHODE ISLAND OCCUPATIONAL THERAPY AT MPA VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00007 12-13-12	3,000 00-		
12-13-12	GRODEN CENTER, INC EXPAND COMMUNICATION SERVICES VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00008 12-13-12	3,000 00-		
12-13-12	HOMEFRONT HEALTHCARE INDEPENDENCE THROUGH FALL PREVENTION VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00009 12-13-12	5,000 00-		
12-13-12	MEETING STREET THERAPEUTIC EQUIPMENT FOR STUDENTS VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00010 12-13-12	9,000 00-		
12-13-12	RHODE ISLAND BLOOD CENTER CORD BLOOD PROGRAM VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00011 12-13-12	5,000 00-		
12-13-12	PROVIDENCE CHILDREN'S MUSEUM PLAY FOR ALL INCLUSION INITIATIVE VIGNERON MEMORIAL FUND 2012	076 823 00-9998	41254-00012 12-13-12	7,500 00-		

BANK 80
REGION 09
OFFICE 900

DATE 04/08/13

TIME 09 17

PAGE 0002

- T R A N S A C T I O N A N A L Y S I S / S U M M A R Y -

01/01/12 THROUGH 12/31/12

ACCOUNT VIGNERON MEMORIAL FUND

DATE	DESCRIPTION	-TRANSACTION-	TRAN TAX INDV	HISTORY	- C A S H -	INCOME	PRINCIPAL	INVEST/UNITS
12-13-12	SAINT ANTOINE RESIDENCE		076 823 00-9998	41254-00013		5,000 00-		
	ASSISTED LISTENING DEVICES FOR ELDERLY			12-13-12				
	VIGNERON MEMORIAL FUND 2012							
12-13-12	SARGENT REHABILITATION CENTER		076 823 00-9998	41254-00014		3,600 00-		
	ADAPTED MARTIAL ARTS PROGRAM			12-13-12				
	VIGNERON MEMORIAL FUND 2012							
12-13-12	SOUTH COUNTY HOSPITAL		076 823 00-9998	41254-00015		4,000 00-		
	LIKO OVERHEAD LIFT & TRANSFER SYSTEM			12-13-12				
	VIGNERON MEMORIAL FUND 2012							
12-13-12	ST JOSEPH HEALTH SERVICES OF		076 823 00-9998	41254-00016		7,749 00-		
	BARIATRIC NEEDS IN ACUTE REHABILITATIV			12-13-12				
	VIGNERON MEMORIAL FUND 2012							
12-13-12	TRINITY REPERTORY COMPANY		076 823 00-9998	41254-00017		3,000 00-		
	PROJECT ACCESS OPEN CAPTIONING			12-13-12				
	VIGNERON MEMORIAL FUND 2012							
12-13-12	WATERFIRE PROVIDENCE		076 823 00-9998	41254-00018		5,000 00-		
	WATERFIRE ACCESS			12-13-12				
	VIGNERON MEMORIAL FUND 2012							

BANK 80
REGION 09
OFFICE 900

-TRANSACTION-
DATE DESCRIPTION

- T R A N S A C T I O N A N A L Y S I S / S U M M A R Y -
01/01/12 THROUGH 12/31/12
ACCOUNT - VIGNERON MEMORIAL FUND

-CODES-
TRAN TAX INDV

HISTORY

- C A S H -
INCOME

PRINCIPAL

INVEST/UNITS

DATE 04/08/13
TIME 09 17
PAGE 0003

TOTALS FOR TAX CODE 823

CHARITABLE CONTRIBUTIONS ASSETS/CASH

85,981 91-