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Form 990-PF

Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012 or tax year beginning

, and ending

Name of foundation

THE ARVD FOUNDATION

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

225 MOUNT HERMON ROAD

Room/suite

182

City or town, state, and ZIP code

SCOTTS VALLEY

CA 95066

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) ► \$ 848,965

J Accounting method.

Cash

Accrual

Other (specify)

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)	113,000			
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	585	585		
	4 Dividends and interest from securities	17,831	17,831		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	14,552			
	b Gross sales price for all assets on line 6a	189,624			
	7 Capital gain net income (from Part IV, line 2)		816		
	8 Net short-term capital gain			0	
	9 Income modifications				
Operating and Administrative Expenses	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	145,968	19,232	0	
	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,150			
	c Other professional fees (attach schedule)				
	17 Interest	3			
	18 Taxes (attach schedule) (see instructions) Stmt 3	795			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att sch) Stmt 4	601			
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	3,549	0	0	0
	25 Contributions, gifts, grants paid See Statement 5	37,665			37,665
	26 Total expenses and disbursements. Add lines 24 and 25	41,214	0	0	37,665
	27 Subtract line 26 from line 12.				
	a Excess of revenue over expenses and disbursements	104,754			
	b Net investment income (if negative, enter -0-)		19,232		
	c Adjusted net income (if negative, enter -0-)			0	

For Paperwork Reduction Act Notice, see instructions.

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Assets	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
			23,319	55,924	55,924
1	Cash – non-interest-bearing				
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 (att. schedule) ►		0		
	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)	Stmt 6	51,809	51,809	53,280
b	Investments – corporate stock (attach schedule)	See Stmt 7	109,426	152,057	139,832
c	Investments – corporate bonds (attach schedule)				
11	Investments – land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach sch.) ►				
12	Investments – mortgage loans				
13	Investments – other (attach schedule)	See Statement 8	559,657	589,175	599,929
14	Land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach sch.) ►				
15	Other assets (describe ►)				
16	Total assets (to be completed by all filers – see the instructions Also, see page 1, item I))	744,211	848,965	848,965
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 ►))	0	0
	23	Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			► <input checked="" type="checkbox"/>	
	24	Unrestricted	744,211	848,965	
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			► <input type="checkbox"/>	
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	744,211	848,965	
	31	Total liabilities and net assets/fund balances (see instructions)	744,211	848,965	

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	744,211
2	Enter amount from Part I, line 27a	2	104,754
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	848,965
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	848,965

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a McDonald Partners					
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 816			816		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any			
a					816
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	816	
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))
2011	42,175	754,531	0.055896
2010	41,263	720,021	0.057308
2009	44,827	705,118	0.063574
2008	47,884	829,759	0.057708
2007	48,055	877,778	0.054746

2 Total of line 1, column (d) **2 0.289232**

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 0.057846**

4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5 **4 768,446**

5 Multiply line 4 by line 3 **5 44,452**

6 Enter 1% of net investment income (1% of Part I, line 27b) **6 192**

7 Add lines 5 and 6 **7 44,644**

8 Enter qualifying distributions from Part XII, line 4 **8 37,665**

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.

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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

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-

6 Credits/Payments:

a 2012 estimated tax payments and 2011 overpayment credited to 2012

b Exempt foreign organizations – tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be Credited to 2013 estimated tax ► Refunded ►

1	385
2	0
3	385
4	0
5	385
7	
8	
9	385
10	
11	

Part VII-A Statements Regarding Activities

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? Yes No 1a

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 1b

c Did the foundation file Form 1120-POL for this year? 1c

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year.
 (1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____

2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities 2

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 3

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? 4a

b If "Yes," has it filed a tax return on Form 990-T for this year? 4b

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T. 5

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? 6

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 7

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► N/A

CA

b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation 8b

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 9

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses 10

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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? Website address ► N/A	13	X

14 The books are in care of ► Dr. Audrey Vizzard
225 Mount Hermon Road

Telephone no ► 831-440-1644

Located at ► Scotts Valley

CA

ZIP+4 ► 95066

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

►

► 15

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?

See the instructions for exceptions and filing requirements for Form TD F 90-221. If "Yes," enter the name of the foreign country ►

16	Yes	No
	X	

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 instructions)? Organizations relying on a current notice regarding disaster assistance check here		N/A ► <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 2012?		N/A
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? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
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.)		N/A
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 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)		N/A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		
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?		

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))?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	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)? Organizations relying on a current notice regarding disaster assistance check here		N/A ► <input type="checkbox"/>	
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? If "Yes," attach the statement required by Regulations section 53.4945–5(d)		N/A <input type="checkbox"/> Yes <input type="checkbox"/> No	
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		N/A	
				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
Dr. Audrey Vizzard 225 Mount Hermon Road	Scotts Valley CA 95066	President 15.00	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

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see 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**Part IX-A Summary of Direct Charitable Activities**

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

Expenses

1 N/A**2****3****4****Part IX-B Summary of Program-Related Investments (see instructions)**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1 N/A**2**

All other program-related investments. See instructions

3**Total. Add lines 1 through 3**

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see 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 520,722
b	Average of monthly cash balances	1b 59,426
c	Fair market value of all other assets (see instructions)	1c 200,000
d	Total (add lines 1a, b, and c)	1d 780,148
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0
2	Acquisition indebtedness applicable to line 1 assets	2 0
3	Subtract line 2 from line 1d	3 780,148
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 11,702
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 768,446
6	Minimum investment return. Enter 5% of line 5	6 38,422

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 38,422
2a	Tax on investment income for 2012 from Part VI, line 5	2a 385
b	Income tax for 2012 (This does not include the tax from Part VI)	2b
c	Add lines 2a and 2b	2c 385
3	Distributable amount before adjustments Subtract line 2c from line 1	3 38,037
4	Recoveries of amounts treated as qualifying distributions	4
5	Add lines 3 and 4	5 38,037
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 38,037

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	1a 37,665
a	Expenses, contributions, gifts, etc – total from Part I, column (d), line 26	1b
b	Program-related investments – total from Part IX-B	2
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a
3	Amounts set aside for specific charitable projects that satisfy the	3b
a	Suitability test (prior IRS approval required)	4 37,665
b	Cash distribution test (attach the required schedule)	5 0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6 37,665
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)	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	

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

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Part XIII Undistributed Income (see instructions)

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	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				38,037
2 Undistributed income, if any, as of the end of 2012.				
a Enter amount for 2011 only				
b Total for prior years: 20 ____ , 20 ____ , 20 ____				
3 Excess distributions carryover, if any, to 2012:				
a From 2007	4,951			
b From 2008	6,918			
c From 2009	10,023			
d From 2010	5,637			
e From 2011	4,858			
f Total of lines 3a through e	32,387			
4 Qualifying distributions for 2012 from Part XII, line 4: ► \$ 37,665				
a Applied to 2011, but not more than line 2a				
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 2012 distributable amount				37,665
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))	372			372
6 Enter the net total of each column as indicated below:	32,015			
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 2011. Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				0
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 2007 not applied on line 5 or line 7 (see instructions)	4,579			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	27,436			
10 Analysis of line 9				
a Excess from 2008	6,918			
b Excess from 2009	10,023			
c Excess from 2010	5,637			
d Excess from 2011	4,858			
e Excess from 2012				

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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 2012, enter the date of the ruling ►			
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			
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)(ii)			
(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).)
N/A

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 or e-mail of the person to whom applications should be addressed

Dr. Audrey Vizzard 831-440-1644

225 Mount Hermon Road #182 Scotts Valley CA 95066

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

A written request detailing the proposed use of the funds

c. Any submission deadlines

There are no submission deadlines

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

There are no formal restrictions or limitations.

Form 990-PF (2012) THE ARVD FOUNDATION

20-3846779

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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 Statement 9				37,665
Total			► 3a	37,665
b Approved for future payment N/A				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

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		14	585		
4 Dividends and interest from securities		14	17,831		
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					14,552
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)	0		18,416	14,552	
13 Total. Add line 12, columns (b), (d), and (e)	13			32,968	
(See worksheet in line 13 instructions to verify calculations)					

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

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?

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.

Value in unit	transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received	(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A					

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
N/A		

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

Sign
Here

▶ Andrey R. Vaynshteyn

18/10/13

CEO

Signature of officer or trustee		Date	Title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Dennis M Charles	Dennis M Charles	06/05/13	
	Firm's name ► Charles Madden PC		PTIN	P00133721
Firm's address ► 850 Fort Wayne Ave Indianapolis, IN 46204		Firm's EIN ►	20-0503296	
		Phone no	317-266-0480	

Schedule B
 (Form 990, 990-EZ,
 or 990-PF)
 Department of the Treasury
 Internal Revenue Service

Schedule of Contributors

OMB No 1545-0047

► Attach to Form 990, Form 990-EZ, or Form 990-PF.

2012

Name of the organization	Employer identification number
THE ARVD FOUNDATION	20-3846779

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ 501(c)() (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organizationForm 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions

General Rule

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

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year

► \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Page 1 of 1 of Part I

Name of organization

Employer identification number

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THE ARVD FOUNDATION

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	GREG AND JANIS RIKER 1500 4th Avenue, Suite 1001 SEATTLE WA 98101	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	AUDREY RIKER VIZZARD 225 MOUNT HERMON ROAD #182 SCOTTS VALLEY CA 95066	\$ 75,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	HEATHER M. LOWE 3621 N LAKWOOD AVENUE Chicago IL 60613	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Whom Sold	Description	Date Acquired	Date Sold	How Received		Expense	Depreciation	Net Gain / Loss
				Sale Price	Cost			
FIRST TRUST DIVIDEND	STRENGTH	6/30/10	5/17/12	\$ 48,949	\$ 40,003	\$	\$	\$ 8,946
FIRST TRUST PORT LP		8/31/10	7/26/12	29,965	25,003			4,962
FIRST TR PORT LP		7/26/11	10/24/12	26,563	24,880			1,683
KEY BANK NA		4/25/11	6/26/12	20,000	20,750			-750
ROYAL BANK OF SCOTLAND		9/17/10	8/17/12	38,331	39,367			-1,036
WASHINGTON SVGS BK CD		4/12/10	1/10/12	\$ 25,000	\$ 25,069			-69
Total				\$ 188,808	\$ 175,072	\$ 0	\$ 0	\$ 13,736

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment		Adjusted Net	Charitable Purpose
		\$ 2,150	\$ 0		
Charles Madden PC	\$ 2,150			\$ 0	\$ 0
Total	\$ 0				

Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment		Adjusted Net	Charitable Purpose
		\$ 0	\$ 0		
David A. Noyes	\$ 0			\$ 0	\$ 0
Total	\$ 0				

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Statement 3 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Federal Income Tax	\$ 410	\$	\$	\$
State Income Tax	385			
Total	<u>795</u>	<u>0</u>	<u>0</u>	<u>0</u>

Statement 4 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$	\$	\$	\$
Investment Expenses				
Foreign taxes	91			
Bank Fees	26			
Miscellaneous	30			
	<u>454</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>601</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Statement 5 - Form 990-PF, Part I, Line 25 - Noncash Contributions, Gifts, Grants

Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
40					4/23/12
500					6/30/12
500					6/30/12
125					6/15/12
50					5/23/12
100					6/15/12
1,000					1/04/12
400					6/30/12
300					6/30/12
2,000					7/06/12
100					6/30/12
300					2/21/12
25,000					11/05/12
3,050					6/15/12
3,000					6/28/12
400					7/06/12
					1/03/12
					3/13/12
					3/23/12

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Statement 6 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FIRST TRUST ENHANCED EQUITY	\$ 51,809	\$ 51,809	Market	\$ 53,280
Total	\$ 51,809	\$ 51,809		\$ 53,280

Statement 7 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
4977 Com Shs DCT Indus. Trust Inc.	\$ 50,000	\$ 50,000	Market	\$ 32,301
FIRST TRUST ET UTILITIES ALPHADEX FD	43,247	43,247	Market	44,950
FIRST TRUST MORNINGSTAR DIVIDEND LDRS	16,179	16,179	Market	18,460
FIRST TRUST LARGE ET CAP VAL OPTIS		28,987	Market	30,480
300 SHS KRAFT FOOD GROUP		13,644	Market	13,641
Total	\$ 109,426	\$ 152,057		\$ 139,832

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Statement 8 - Form 990-PF, Part II, Line 13 - Other Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
The Hartford Life Insurance Policy	\$ 200,000	\$ 200,000	Market	\$ 200,000
Sun Life Assurance Co.	40,000	40,000	Market	50,610
KBS Real Estate Investment Trust	53,982	50,705	Market	36,600
First TR Equity Income	15,456	16,006	Market	18,816
First TR Dividend Strength	40,003	50,006	Market	52,583
First TR Port Senior Loan	75,018	75,018	Market	81,072
First TR Port LP Barrons	25,003	Market		
First TR Port LP Bernstein	25,009	Market		
Key Bank CD	20,750	Market		
Royal Bank of Scotland	39,367	Market		
Washington Savings Bank CD	25,069	Market		
BNC Bancorp 9% PERP PFD SER A	24,882	Market		24,528
United Bancorp inc 5% PFD Ser A	22,517	Market		23,375
First TR equity income select	10,016	Market		10,060
first TR deep value SUB 10 DVD	50,014	Market		53,233
First TR Capital Strength PORT	50,011	Market		49,052
Total	\$ 559,657	\$ 589,175		\$ 599,929

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Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description

A written request detailing the proposed use of the funds

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description

There are no submission deadlines

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description

There are no formal restrictions or limitations.

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Statement 9 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address	Relationship	Status	Address	Purpose	Amount
HOSPICE OF SANTA CRUZ CO.	940 DISC DRIVE				ASSISTANCE TO THE UNDERPRIVILEGED	40
SCOTTS VALLEY CA 95066	NONE	EXEMPT				
SALVATION ARMY	721 LAUREL STREET	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	500
SANTA CRUZ CA 95060	NONE	EXEMPT				
HOMELESS SERVICES CENTER	115 CORAL STREET	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	500
SANTA CRUZ CA 95060	NONE	EXEMPT				
DIOCESE OF MONTERAY	P. O. BOX 2048				ASSIST TO THE UNDERPRIVILEGED	800
MONTERAY CA 93942	NONE	EXEMPT				
COMPASSION IN ACTION	P. O. BOX 383	EXEMPT			ASSIST TO THE UNDERPRIVILEGED	125
SAN DIMAS CA 91773	NONE	EXEMPT				
NATI 'L MULTIPLE SCLEROSIS	150 GRAND STREET	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	50
OAKLAND CA 94612	NONE	EXEMPT				
DONORS CHOOSE .ORG	213 W. 35TH STREET	EXEMPT			ASSIST TO THE UNDERPRIVILEGED	100
NEW YORK NY 10001	NONE	EXEMPT				
ANGELS FOR HOSPICE	747 E. BOUGHTON ROAD	EXEMPT			ASSIST TOT HE UNDERPRIVILEGED	1,000
BOLLINGBROOK IL 60440	NONE	EXEMPT				
KUSP	203 8TH AVENUE	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	400
SANTA CRUZ CA 95062	NONE	EXEMPT				
HEIFER PROJECT	1 WORLD AVENUE	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	300
LITTLE ROCK AR 72202	NONE	EXEMPT				
AMNESTY INTERNATIONAL	5 PENN PLAZA	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	2,000
NEW YORK NY 10001	NONE	EXEMPT				
WALNUT AVE WOMENS CTR	303 WALNUT AVE	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	100
SANTA CRUZ CA 95060	NONE	EXEMPT				
ST. VINCENT DePAUL	257 GLENWOOD DRIVE	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	25,000
SCOTTS VALLEY CA 95066	NONE	EXEMPT				
CATHOLIC RELIEF SERVICES	228 WEST LEXINGTON ST.	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	3,050
BALTIMORE MD 21201	NONE	EXEMPT				
CATHOLIC COMMUNITY OF	257 GLENWOOD DR	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	3,000
SCOTTS VALLEY CA 95066	NONE	EXEMPT				
PARTNERS IN HEALTH	P O BOX 845578	EXEMPT			ASSITANCE TO THE UNDERPRIVILEGED	400
BOSTON MA 02284	NONE	EXEMPT				
TEACHERS COLLEGE COLUMBIA	525 W. 120TH ST.	EXEMPT			ASSISTANCE TO THE UNDERPRIVILEGED	
NEW YORK NY 10027	NONE	EXEMPT				

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Statement 9 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Amount

Name	Address	Relationship	Status	Address	Purpose	Amount
Total						37,665