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SCANNED AUG 1

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

Department of the Treasury Internal Revenue Service Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements For calendar year 2012 or tax year beginning and ending Name of foundation A Employer identification number RMLOW FOUNDATION 27-5255976 Number and street (or P O box number if mail is not delivered to street address) Room/suite B Telephone number 125 EDGEWOOD AVE 415-742-0539 City or town, state, and ZIP code C If exemption application is pending, check here SAN FRANCISCO, CA 94117 G Check all that apply Initial return Initial return of a former public charity D 1. Foreign organizations, check here Final return Amended return 2. Foreign organizations meeting the 85% test, check here and attach computation Address change Name change X Section 501(c)(3) exempt private foundation Check type of organization E If private foundation status was terminated Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation under section 507(b)(1)(A), check here I Fair market value of all assets at end of year | J | Accounting method X Cash Accrual If the foundation is in a 60-month termination Other (specify) (from Part II, col. (c), line 16) under section 507(b)(1)(B), check here 3,015,874. (Part I, column (d) must be on cash basis.) ▶\$ Part I Analysis of Revenue and Expenses (b) Net investment (d) Disbursements (a) Revenue and (c) Adjusted net (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a)) for chantable purposes (cash basis only) expenses per books income Income 1,310,700 N/A Contributions, gifts, grants, etc., received If the foundation is not required to attach Sch. B. Interest on savings and temporary cash investments 2. 2 STATEMENT  $6,\overline{528}.$ 6,528. STATEMENT 4 Dividends and interest from securities 5a Gross rents D Net rental income or (loss) 65,341 6a Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all assets on line 6a 285,183. 65,341 7 Capital gain net income (from Part IV, line 2) Net short-term capital gain Income modifications 10a Gross sales less returns and allowances **b** Less Cost of goods sold c Gross profit or (loss) 11 Other income AUG 1 382 12 Total. Add lines 1 through 11 71,871 Compensation of officers, directors, trustees etc. 0 0. 14 Other employee salaries and wages 15 Pension plans, employee benefits 1,375. 1,375. STMT 3 0 16a Legal fees 3,572. STMT 4 0. 3,572. **b** Accounting fees c Other professional fees STMT 5 24,000. 0. 24,000. Administrative 17 Interest 35. 0 STMT 6 35. 18 Taxes 19 Depreciation and depletion 20 Occupancy 458 0 21 0. Travel, conferences, and meetings and 22 Printing and publications STMT 7 240. 0. 240. 23 Other expenses 24 Total operating and administrative 29,680 <u>29,</u>222. 0. expenses. Add lines 13 through 23 423,330. 423,330. 25 Contributions, gifts, grants paid 26 Total expenses and disbursements. 453,010 0 452,552. Add lines 24 and 25 27 Subtract line 26 from line 12 929,561 2 Excess of revenue over expenses and disbursements 71,871 b Net investment income (if negative, enter -0-)

LHA For Paperwork Reduction Act Notice, see Instructions.

c Adjusted net income (if negative, enter -0-)

Form 990-PF (2012)



N/A

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Page 2

Part # Balance Sheets Attached schedules and amounts in the description			Beginning of year	Eı	End of year			
	व्या र	column should be for end-of-year amounts only	(a) Book Value	(b) Book Value		(c) Fair Market Value		
	1	Cash - non-interest-bearing	145,204.	95,33		95,339.		
	2	Savings and temporary cash investments		69	4.	694.		
	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			$\neg$			
		disqualified persons						
	7	Other notes and loans receivable			$\neg$	<del></del>		
		Less allowance for doubtful accounts			]			
S)	8	Inventories for sale or use			$\neg$			
Assets	9	Prepaid expenses and deferred charges		· · · - · · - · ·				
As	10a	Investments - U S and state government obligations			$\dashv$			
		Investments - corporate stock STMT 9	280,442.	931,67	3.	1,421,900.		
	i .	Investments - corporate bonds	200/1120	331707.	*	1/121/300.		
	l l	Investments - land, buildings, and equipment basis						
	''	Less accumulated depreciation			- 1			
	12	Investments - mortgage loans			$\dashv$	<del></del>		
	13	Investments - other STMT 10	1,300,000.	1,300,000	<del>1  </del>	1,497,941.		
	14	Land, buildings, and equipment basis	1,300,000.	1,300,00	*	1/47//7410		
	' "	Less accumulated depreciation	-		- 1			
	45				$\dashv$			
	13	Other assets (describe )			+			
	46	Tatal access (to be completed by all file as)	1,725,646.	2,327,70	۵	3,015,874.		
		Total assets (to be completed by all filers)	1,723,040.	2,321,10	9-1	3,013,074.		
	17	Accounts payable and accrued expenses			$\dashv$			
	18	Grants payable						
Liabilities	19	Deferred revenue			_			
₫	20	Loans from officers, directors, trustees, and other disqualified persons			_			
L:a	21	Mortgages and other notes payable	475.		0.			
	22	Other liabilities (describe ► STATEMENT 11)	4/3.	<del></del>	씍			
		<b>-</b>	475	,	^			
	23	Total liabilities (add lines 17 through 22)	475.		0.			
		Foundations that follow SFAS 117, check here						
es		and complete lines 24 through 26 and lines 30 and 31.						
ဦ		Unrestricted .						
Net Assets or Fund Balance	25	Temporarily restricted			_			
<u>Ф</u>	26	Permanently restricted			_			
Ē		Foundations that do not follow SFAS 117, check here						
Ē		and complete lines 27 through 31.	1 007 050	0 010 00				
ş	27	Capital stock, trust principal, or current funds	1,907,858.	2,019,98	4.			
SSE	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0.	207 70	<u> </u>			
Ϋ́	29	Retained earnings, accumulated income, endowment, or other funds	-182,687.	307,72				
ž	30	Total net assets or fund balances	1,725,171.	2,327,70	6.			
			1 705 646	0 005 50	اہ			
_	31	Total liabilities and net assets/fund balances	1,725,646.	2,327,70	<u>6 .  </u>			
P	art	Analysis of Changes in Net Assets or Fund Ba	lances					
_				<del></del>				
		net assets or fund balances at beginning of year - Part II, column (a), line 3	0			1 505 151		
	•	st agree with end-of-year figure reported on prior year's return)		. [	1	1,725,171. 929,561.		
2	Ente	r amount from Part I, line 27a			2			
3	Othe	r increases not included in line 2 (itemize)	SEE STA	TEMENT 8	3	112,126.		
		lines 1, 2, and 3	•		4	2,766,858.		
5	Decr	eases not included in line 2 (itemize)   BASIS ADJUSTMEN	T		5	439,152.		
6_	Total	net assets or fund balances at end of year (line 4 minus line 5) - Part II, coli	umn (b), line 30		6	2,327,706.		
						Form QQ0_DF (2012)		

d 33,887. 24,240. 9,6  Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69  (i) F M V as of 12/31/69  (j) Adjusted basis as of 12/31/69  (k) Excess of col (i) over col (j), if any  (l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))  35, (c)  c 15, 8	(12) (12) (12) (12) (12) (13) (83) (47)
2-story brick warehouse, or common stock, 200 shs MLC Co	(12) (12) (12) (12) (12) (13) (83) (47)
D 3,000 SHS - WALGREEN CO	112 112 113. 138. 147. 138. 147.
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69   Complete only for assets showing gain in column (h) and owned by the foundation lable for the section 4940(a) 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   For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income   For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income   For optional use by domestic private foundation subject to the section 4940(a) tax on net investment income   For optional use by domestic private f	113. 398. 83. 447.
d 1,000 SHS - WELLS FARGO & CO   P   11/22/11   10/16/2	113. 13. 13. 183. 147. 13. 13. 13. 13. 13. 147.
(e) Gross sales price (f) Depreciation allowed (g) Cost or other basis plus expense of sale (e) plus (f) minus (g)  a 125,285. 90,272. 35,6 b 109,108. 93,210. 15,7 c 16,903. 12,120. 4,7 d 33,887. 24,240. 9,6 e  Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 (i) Adjusted basis (k) Excess of col (i) over col (i), if any col (k), but not less than -0-) or Losses (from col (h))  a 35,0 b 109,108. 93,210. 15,7 d 37,0 e Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 (ii) Adjusted basis (k) Excess of col (i) over col (i), if any col (k), but not less than -0-) or Losses (from col (h))  a 35,0 b 15,8 c 4,7 d 9,6 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 If (loss), enter -0- in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 7 If (loss), enter -0- in Part I, line 8 Part Y 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?  If *Yes,* the foundation does not qualify under section 4940(e) Do not complete this part  Enter the appropriate amount in each column for each year, see the instructions before making any entries  (a) (b)	013. 898. 83. 647. 013. 898. 83. 647.
(e) Gross sales price (f) Depreciation allowed (or allowable)  a 125,285.  b 109,108.  c 16,903.  d 33,887.  e  Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69  (i) FM V as of 12/31/69  (ii) Adjusted basis as of 12/31/69  (iii) FM V as of 12/31/69  (iii) Adjusted basis as of 12/31/69  (iv) Adjusted basis (k) Excess of col (i) Column (c) Losses (from col (h))  a 35, (c 4, r)  d 99, 6  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  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  (if 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  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the 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	398. 83. 647.
(e) plus (f) minus (g)  a 125,285. 90,272. 35,6 b 109,108. 93,210. 15,6 c 16,903. 12,120. 4,7 d 33,887. 24,240. 9,6 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 (k) Excess of col. (i) Col. (k), but not less than -0-) or Losses (from col. (h))  a 35,6 b 15,8 c 4,7 d 9,6 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 if (loss) as defined in sections 1222(5) and (6) if gain, also enter in Part I, line 8, column (c) if (loss), enter -0- in Part I, line 8  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 (d)  (if Service of the plant of the section 4940(a) to not complete this part 1 in the base period? If Yes, if the foundation does not qualify under section 4940(b) Do not complete this part 1 in the papropriate amount in each column for each year, see the instructions before making any entres	398. 83. 647.
b 109, 108.	398. 83. 647.
to the section 4940(d)(2) applies, leave this part blank  Et 16,903.	013. 398. 647.
d 33,887.  E Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69  (i) FM V as of 12/31/69  (ii) Adjusted basis as of 12/31/69  (iii) Adjusted basis over col (i), if any  (iv) Excess of col (i) Losses (from col (h))  a	013. 398. 898.
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  (ii) Adjusted basis as of 12/31/69  (ii) FMV as of 12/31/69  (iii) Adjusted basis as of 12/31/69  (iv) Adjusted basis as of 12/31/69  (iv) Adjusted basis as of 12/31/69  (iv) Excess of col (iv) cover col (jv), if any  2	113. 398. (83.
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69  (i) F M V as of 12/31/69  (ii) Adjusted basis as of 12/31/69  (iii) Adjusted basis as of 12/31/69  (iv) Excess of col (iv) over col (jv), if any  35 , (iv) to less than -0-) or Losses (from col (h))  a	898. 83. 47.
(i) FMV as of 12/31/69  (j) Adjusted basis as of 12/31/69  (ii) FMV as of 12/31/69  (ij) Adjusted basis as of 12/31/69  (iv) Excess of col (i) over col (j), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  35, (iv) Excess of col (iv) over col (ji), if any  4, 7  4, 7  9, 6  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  If (loss), enter -0- in Part I, line 8, column (c)  If (loss), enter -0- in Part I, line 8, column (c)  If (loss), enter -0- in Part I, line 8  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  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income  (For optional use by domestic private foundations of ta	898. 83. 47.
a 35, (b 15, 8 4, 7) d 9, 6  2 Capital gain net income or (net capital loss)	898. 83. 47.
b c d 9,6 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  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) If (loss), enter -0- in Part I, line 8  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?  If 'Yes,' the foundation does not qualify under section 4940(e) Do not complete this part  Enter the appropriate amount in each column for each year, see the instructions before making any entries  (a) (b) (c) (d)	898. 83. 47.
c d 9,6 e  2 Capital gain net income or (net capital loss)	83.
d e  2 Capital gain net income or (net capital loss)  3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)  If gain, also enter in Part I, line 7  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)  If (loss), enter -0- in Part I, line 8  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?  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) (b) (c) (d)	47.
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  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)  If (loss), enter -0- in Part I, line 8, column (c)  If (loss), enter -0- in Part I, line 8  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?  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)  (b)	41.
2 Capital gain net income or (net capital loss)  If (loss), enter -0- in Part I, line 7  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)  If (loss), enter -0- in Part I, line 8  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?  If 'Yes,' the foundation does not qualify under section 4940(e) Do not complete this part  Enter the appropriate amount in each column for each year, see the instructions before making any entries  (a) (b) (c) (d)	41.
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)  If (loss), enter -0- in Part I, line 8  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?  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) (d)	
If gain, also enter in Part I, line 8, column (c)  If (loss), enter -0- in Part I, line 8  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?  If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part  Enter the appropriate amount in each column for each year, see the instructions before making any entries  (a)  (b)  (c)  (d)	
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(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?  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.	
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Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.  Enter the appropriate amount in each column for each year, see the instructions before making any entries.  (a)  (b)  (d)	
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) (b) (c) (d)	
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) (b) (c) (d)	
1 Enter the appropriate amount in each column for each year, see the instructions before making any entries  (a) (b) (c) (d)	- IVO
Calendar year (or tax year beginning in)  Adjusted qualifying distributions  Net value of noncharitable-use assets  (col (b) divided by col (c)	)
2011 181,284. 1,687,336107	438
2010	
2009	
2008	
2007	
2 Total of line 1, column (d)	438
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years	100
the foundation has been in existence if less than 5 years  126	500
LINE 3 BASED ON SHORT-YEAR PERIOD OF .8493150 YEARS	
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	01.
5 Multiply line 4 by line 3 5 228, 6	56.
6 Enter 1% of net investment income (1% of Part I, line 27b)	
7 Add lines 5 and 6	19.
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	375.

	990-PF (2012) RMLOW FOUNDATION						-5255			Page 4
Pa	at VI Excise Tax Based on Investment Income (Section 4940)	a), 4	1940(b)	, 4940(e),	or 49	48	- see i	nstru	ctio	ns)
1a	Exempt operating foundations described in section 4940(d)(2), check here and enterest and entere	er "N/A	on line 1	)			T	.,		
	Date of ruling or determination letter (attach copy of letter if neces	sary-	see instru	ctions)						
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here					1			7	19.
	of Part I, line 27b			ļ						
C	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of	f Part	I, line 12,	col (b)						
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Other	rs ent	ter -0-)		L	2				0.
3	Add lines 1 and 2					3			7	19.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Other	ers en	ter -0-)			4				0.
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-					5			7	19.
6	Credits/Payments									
а	2012 estimated tax payments and 2011 overpayment credited to 2012	6a								
b	Exempt foreign organizations - tax withheld at source	6b								
C	Tax paid with application for extension of time to file (Form 8868)	6c	_	1,50	00.					
đ	Backup withholding erroneously withheld	6d								
7	Total credits and payments Add lines 6a through 6d					7			1,5	00.
8	Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attach	ed			Γ	8				16.
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			7	65.
11	Enter the amount of line 10 to be Credited to 2013 estimated tax		76!	- Refunde	1▶ _	11				0.
Pa	rt VII-A Statements Regarding Activities									
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislat	ion or	did it par	ticipate or inte	rvene ir	1			Yes	No
	any political campaign?							1a		X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes	s (see	ınstructio	ns for definition	n)?			1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and	copie	s of any	materials pu	blished	or				
	distributed by the foundation in connection with the activities.									1
C	Did the foundation file Form 1120-POL for this year?							10		X
đ	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year								- ,,,,,	
	(1) On the foundation $\blacktriangleright$ \$ (2) On foundation managers $\blacktriangleright$	▶ \$			0.					
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure	re tax	imposed	on foundation						
	managers ► \$ 0.									
2	Has the foundation engaged in any activities that have not previously been reported to the IRS	?						2		X
	If "Yes," attach a detailed description of the activities									
3	Has the foundation made any changes, not previously reported to the IRS, in its governing ins	trume	nt, article:	s of incorpora	tion, or					
	bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes							3		X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?							4a		X
þ	If "Yes," has it filed a tax return on Form 990-T for this year?					N	I/A	4b		<u> </u>
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?							5		X
	If "Yes," attach the statement required by General Instruction T.									
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either	er								
	By language in the governing instrument, or									
	<ul> <li>By state legislation that effectively amends the governing instrument so that no mandatory of</li> </ul>	lirectio	ons that c	onflict with the	e state la	aw				
	remain in the governing instrument?							6	Х	<u> </u>
7	Did the foundation have at least \$5,000 in assets at any time during the year?							7	X	
	If "Yes," complete Part II, col. (c), and Part XV.									
8a	Enter the states to which the foundation reports or with which it is registered (see instructions	) ▶.								
	CA									
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Atto	rney (	General (o	r designate)						
	of each state as required by General Instruction G? If "No," attach explanation		-					8b	X	ļ
9	Is the foundation claiming status as a private operating foundation within the meaning of sections of the section of the secti				r calend	dar				
	year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," con	•						9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule I	isting t	heir names	and addresses	ŞŢ	ŢM.		10	X	
							For	m <b>990</b>	-PF	(2012)

	1990-PF (2012) RMLOW FOUNDATION	27-5255	976		Page 5
P	art 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		Х
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory	orivileaes?			
	If "Yes," attach statement (see instructions)	, <b></b>	12		Х
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?		13	X	
	Website address ► N/A	•			
14		▶415-74	2-0	539	
•	Located at ▶ 125 EDGEWOOD AVE, SAN FRANCISCO, CA	ZIP+4 ▶94			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here	211 77 2 3 3			$\Box$
	and enter the amount of tax-exempt interest received or accrued during the year	15	N	/A	Ш
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank,	10		Yes	No
	securities, or other financial account in a foreign country?		16	163	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1. If "Yes," enter the name of the foreign	-	10	·· /·· 🖠	<del> ^</del>
	country				ĺ
Pa	art VII-B   Statements Regarding Activities for Which Form 4720 May Be Required		<u></u>	3	l
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Т	Yes	No
1:	During the year did the foundation (either directly or indirectly).		<del> </del>	163	140
•	- · ·	es X No			ĺ
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from)	68 ( <u>21</u> NU			ĺ
		es X No			ĺ
	<u> </u>	'es X No			ĺ
		'es X No			ĺ
		es 🔽 No			ĺ
	(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)?	'es X No			ĺ
	• • • • • • • • • • • • • • • • • • • •	es 🔽 No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No"				ĺ
	If the foundation agreed to make a grant to or to employ the official for a period after	. <del>.</del>			ĺ
	• • • • • • • • • • • • • • • • • • • •	'es X No			į
ı	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations	NT / 70			ĺ
	section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	N/A	1b		
_	Organizations relying on a current notice regarding disaster assistance check here	▶ []			
•	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected			1	
_	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				ĺ
	defined in section 4942(j)(3) or 4942(j)(5))				1
8	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	•			ĺ
	4	'es X No			
	If "Yes," list the years P,,				İ
t	Are there any years listed in 2a for which the foundation is <b>not</b> 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 attac				
	statement - see instructions )	N/A	2b		
C	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here				
	<u> </u>				ĺ
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time				ĺ
		'es 🗶 No			
t	If "Yes," did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons a				
	May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to				
	of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule (				
	Form 4720, to determine if the foundation had excess business holdings in 2012.)	N/A	3b		
48	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 purpos	e that			
	had not been removed from jeopardy before the first day of the tax year beginning in 2012?		4b	1	Х

Form 990-PF (2012) RMLOW FOUNDATION			27-52559	<del>)</del> 76	Page 6
Rart VII-B   Statements Regarding Activities for Which	Form 4720 May Be	Required (contin	ued)	<del></del>	<del></del>
5a During the year did the foundation pay or incur any amount to					
(1) Carry on propaganda, or otherwise attempt to influence legislation (section)		-	es 🗓 No 📗		
(2) Influence the outcome of any specific public election (see section 4955),	or to carry on, directly or ındır				
any voter registration drive?		Υ	es 🗓 No 📗		
(3) Provide a grant to an individual for travel, study, or other similar purpose	s?	Y	es X No		
(4) Provide a grant to an organization other than a charitable, etc., organization	on described in section				
509(a)(1), (2), or (3), or section 4940(d)(2)?		Y	es X 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?			es X No		
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify ur	der the exceptions described	•			
section 53 4945 or in a current notice regarding disaster assistance (see instr			N/A	5b	1
Organizations relying on a current notice regarding disaster assistance check	•	- •	▶□		
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption		uned	'		
expenditure responsibility for the grant?		- /	es No		
· · · · · · · · · · · · · · · · · · ·	•	7A1	88 NU		
If "Yes," attach the statement required by Regulations section 53.494	• •				
6a Did the foundation, during the year, receive any funds, directly or indirectly, to	pay premiums on	г <del></del>	₩		
a personal benefit contract?		Y	es X No		1
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a	personal benefit contract?			6b	<u> </u>
If "Yes" to 6b, file Form 8870.		<b></b>			
7a At any time during the tax year, was the foundation a party to a prohibited tax		Y	s X No		
b If "Yes," did the foundation receive any proceeds or have any net income attrib			N/A	7b	
Part VIII Information About Officers, Directors, Trust	tees, Foundation Ma	anagers, Highl	y		
Faid Employees, and Contractors					
1 List all officers, directors, trustees, foundation managers and their		T	1.420.0		
(a) Name and address	(b) Title, and average hours per week devoted	(c) Compensation (If not paid,	(d) Contributions to employee benefit plans and deferred	(e)	Expense ount, other
	to position	enter -0-)	compensation	and	owances
ROGER M. LOW	CHIEF EXECUTI	VE OFFICE	R/DIRECT	POR	
125 EDGEWOOD AVE					
SAN FRANCISCO, CA 94117	10.00	0.	0.	,	0.
				1	
		1	-	<del>                                     </del>	
<u> </u>	_				
2 Compensation of five highest-paid employees (other than those in	cluded on line 1). If none.	enter "NONE."	L,.		
	(b) Title, and average		(d) Contributions to	(e)	Expense
(a) Name and address of each employee paid more than \$50,000	hours per week	(c) Compensation	employee benefit plans and deferred	acco	Expense ount, other
NONE	devoted to position		compensation	and	owances
NONE	_	•		İ	
				<del> </del>	
<del></del>	4				
				<del> </del>	
	4				
<u> </u>					
	_				
				1	
Total number of other employees paid over \$50,000			<b></b>		0

r r		
Form 990-PF (2012) RMLOW FOUNDATION		5255976 Page 7
Part VIII Information About Officers, Directors, Trustees, Found Paid Employees, and Contractors (continued)	ation Managers, Highly	
3 Five highest-paid independent contractors for professional services. If none, ent	er "NONE."	<del></del>
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
	<del> </del>	
Total number of others receiving over \$50,000 for professional services		<u> </u>
Part IX-A Summary of Direct Charitable Activities		
List the foundation's four largest direct charitable activities during the tax year. Include relevant stati number of organizations and other beneficiaries served, conferences convened, research papers pro-	stical information such as the	Expenses
1 N/A	Juiced, etc	
2		
3		
4		
*		
Part IX-B Summary of Program-Related Investments		
Describe the two largest program-related investments made by the foundation during the tax year o	n lines 1 and 2	Amount
1 N/A		
2		
All other program-related investments. See instructions		
3		
Total. Add lines 1 through 3		0.

P	ert X Minimum Investment Return (All domestic foundations must complete this part. Foreign for	oundations,	see instructions.)
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		<del></del>
а	Average monthly fair market value of securities	1a	277,535.
	Average of monthly cash balances	1b	277,535. 59,611.
	Fair market value of all other assets	10	1,497,941.
d	Total (add lines 1a, b, and c)	1d	1,835,087.
	Reduction claimed for blockage or other factors reported on lines 1a and		
2	Acquisition indebtedness applicable to line 1 assets	<b>7</b> 2	0.
3	Subtract line 2 from line 1d	3	1,835,087.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	27,526.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	1,807,561.
6	Minimum Investment return. Enter 5% of line 5	6	90,378.
P	pistributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations foreign organizations check here   in and do not complete this part.)	and certain	
1	Minimum investment return from Part X, line 6	1	90,378.
2a	Tax on investment income for 2012 from Part VI, line 5	•	
þ	Income tax for 2012 (This does not include the tax from Part VI )		
C	Add lines 2a and 2b	7 2c	719.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	89,659.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	89,659.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	89,659.
	Qualifying Distributions (see instructions)	······································	
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		450 550
	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	452,552.
	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
	Suitability test (prior IRS approval required)	3a	
	Cash distribution test (attach the required schedule)	3b	450 550
4	Qualifying distributions Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	452,552.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment		710
_	Income Enter 1% of Part I, line 27b	5	719.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	451,833.
	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation 4940(e) reduction of tax in those years	n qualifies fo	r the section

Form **990-PF** (2012)

# Part XIII Undistributed Income (see Instructions)

1. Distributable amount for 2012 from Part XI, Ime 7 2. Undestinated recover, days, as of the end of 2012 a Enfert amount for 2013 only b Total for prior years 3. Excess distributions carryover, if any, to 2012 a From 2009 4. From 2009 6. From 2009 6. From 2010 7. Total of lines 3a through e 4. Qualifying distributions or 2012 from Part XII, Ime 4 № \$ 452, 252. 3. Applied to 2011, but not more than line 2a Deplet to 2013 from Part XII, Ime 4 № \$ 452, 252. 3. Applied to 2011, but not more than line 2a Deplet to 2013 from 2012 from years (Section required - see instructions) 7. Fraider 3d instributions out of or orpus (Section required - see instructions) 8. Endes the most static of each return of the same emonity and static properties		(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
2 Undestheade more, flexy, sor the one of 2012 at Enter amount of 2011 only b Total for prior years  3 Excess distributions carryover, if any, to 2012 af Yon 2007	· •				
a Enter amount for 2011 only b Total for prory years  3 Excess distributions carryover, if any, to 2012 af From 2007  In From 2008  4 From 2009  4 From 2010  1 Total of lines 3 bitrough e  1 Ouslifying distributions for 2012 from Part XII, line 4 In Section 4 Section 2015  4 Applied to 2011 but not more that line 2 a b Applied to sudstributed income of prior years (Election required -see instructions)  5 Treated as distributions out of corpus (Election required -see instructions)  6 Applied to 2012 distributions out of corpus  6 Election required -see instructions)  6 Applied to 2012 distributions out of corpus  6 Election required -see instructions)  7 Francis as a section of the corpus  8 Flores destinations environe applied to 2012  9 Out of the section of the corpus  8 Flores destinations environe applied to 2012  1 Out of the section of the corpus of th	<b>-</b>		······		89,659.
\$ Excess distributions carryower, if any, to 2012  a From 2007  b From 2008  c From 2010  c From 2011  1 109 , 630 .  1 Total of lines 3 a through e  4 Qualifying distributions for 2012 from Part XII, line 4 № \$ 452 , 552 .  a Appelled to 2011, but not more than line 2a  b Appelled to undestributed income of pror years (Election required - see instructions)  c Treated as distributions out of corpus years (Election required - see instructions)  d Appelled to 2012 distributable amount  d Flemaning amount distributed out of corpus  5 Excess distributions our your applied to 2012 from short on press of the corpus and the state of the corpus	i i			^	
3 Excess distributions carryover, if any, to 2012  a From 2007  b From 2008  d From 2009  d From 2010  1 Total of times 5a through e  1 09 , 630.  1 Total of times 5a through e  Part XII, line 4 ► \$ 452, 552.  a Applied to 2011, but not more than line 2  Applied to undistributed more of prory years (Election required - see instructions)  C Frankl 2012 d stimulable amount  e Remaining amount distributed out of corpus (Election required - see instructions)  6 Expense destinations corpover applied amount  e Remaining amount distributed out of corpus (file time the rel total of lack following as indicated below:  a Corpus Add line 31. 4, and 46 Subtract line 8  a Corpus Add line 31. 4, and 46 Subtract line 8  b From years' indistributed out or on which the section 494(2) tax has been previously assessed  5 Existing the amount of prory years' undistributed income for 2011 Subtract line 4 from line 20  2 Enter the amount of prory years' undistributed income for 2011 Subtract line 4 from line 20 Taxable amount - see instructions  4 72 , 523.  4 72 , 523.  5 Excess distributions carryover spring a mount must be distributed in 2013  6 Lines 4d and 5 from line 1 This amount must be distributed and come for 2012 Subtract lines 4 and for form line 5 Taxable amount - see instructions  9 Lines 4 and 5 from line 1 This amount must be distributed and come for 2012 Subtract lines 4 and for form line 5 Taxable amount - see instructions  9 Lines 4 and 5 from line 1 This amount must be distributed and come for 2012 Subtract lines 4 and 5 from line 1 This amount must be distributed and 2013  9 Lines 5 d and 5 from line 1 This amount must be distributed and 2013  10 Lines 6 d and 5 from line 6 Taxable amount - see instructions  9 Lines 5 d and 5 from line 1 This amount must be distributed and come for 1012 Subtract lines 6 d and 5 from line 6 Taxable amount - see instructions  10 Lines 6 d and 5 from line 6 Taxable amount of complete the complete of the complete of the complete of the complete of the complete of the complete of the	· · · · · · · · · · · · · · · · · · ·			0.	
3 Excess distributions carryover, if any, to 2012 a From 2009 6 From 2009 6 From 2009 1 Total of times 3a through e 4 Qualifying distributions for 2012 from 2011 1 Total of times 3a through e 7 Applied to 2011, but not more than ine 2a Applied to 2011, but not more than ine 2a Applied to 2011, but not more than ine 2a Applied to 2011, but not more than ine 2a Applied to 2011, but not more than ine 2a Applied to 2011, but not more than ine 2a Celection required - see instructions) 6 Applied to 2012 distributable amount 6 Remaining amount distributed out corpus 7 Celection required - see instructions) 8 Applied to 2012 distributable amount 7 Celection required - see instructions 9 Celection required - see instructions 1 Celection required - see instructions 1 Celection required - see instructions 1 Celection required - see instructions 2 Celection required - see instructions 3 (Applied to 2012 distribution accorption to a see instructions) 2 Celection required - see instructions 2 Celection required - see instructions 3 (Applied to 2012 subtract line 4 Area with season and 4 cand 4 as Submate time 5 2 Drove years' undistributed morem Subtract line 4 Area with season and 4 cand 4 as Submate time 5 2 Celection the accorption of the section 4342(a) tax has been previously assessed 4 (Applied to 2012 subtract line 4 a from line 2 2 Taxable amount - see instructions 2 Undistributed income for 2011 Subtract line 4 a from line 2 2 Taxable amount - see instructions 3 Celection required and subtributions out of corpus to satisfy requirements imposed by section 170(1)(1)(1)(1) of 494(2)(3) 8 Excess from 1009 8 Excess from 2009 9 Excess from 2010 1 (109,630, 493).	b total for prior years		0		
a From 2007 b From 2008 d From 2009 d From 2010 1 109,630. 1 104 of lines 3 a through e 1 109,630. 1 104 of lines 3 a through e 1 109,630. 1 104 of lines 3 a through e 1 109,630. 1 104 of lines 3 a through e 1 109,630. 1 104 of lines 3 a through e 1 109,630. 1 10	3 Excess distributions carryover, if any, to 2012		0.		
C From 2019  d From 2010  1 09 , 630 .  1 Tatal of lines 3a through e  1 09 , 630 .  1 Tatal of lines 3a through e  1 09 , 630 .  1 0	1 1				
d From 2010	<b>b</b> From 2008				
From 2011   109,630.     Total of lines 3 at hrough e   40 dust/frying distributions for 2012 from Part XII, line 4 ▶ \$ 452,552.     Applied to 2011, but not more than line 2a   b Applied to 2011, but not more than line 2a   b Applied to dustributed income of prior years (Election required -see instructions)   0.     Gappied to 2012 distributable amount   6 Applied to 2013   6 Applied to 2012 distributable amount   6 Applied to 2013   6 Applied to 2013   6 Applied to 2013   6 Applied to 2014	<b>c</b> From 2009				
1 Total of lines 3 a through e   109,630.					
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 452,552.  Applied to 2011, but not more than line 2a  D Applied to 2011, but not more than line 2a  D Applied to undistributed income of prior years (Election required -see instructions)  C Treated as distributions out of corpus (Election required -see instructions)  C Applied to 2012 distributable amount e Remaining amount distributed out of corpus  S Excess distributions caregiver applied amount in the same amount must be absention accounted to 2012  S Excess distributions caregiver applied to 2013  S Excess distributions out of constitution of 2012 Subtract line 4s from line 2 This amount must be distributed income for 2011 Subtract line 4s from line 2 This amount must be distributed on 2013  A Amounts treated as distributions out of corpus to salkly requirements imposed by section 170(pt)(1/F) or 4942(pt)(3)  S Excess distributions carryover for 2013. Subtract line 8 distributions carryover for 2013. Subtract line 9  S Excess distributions carryover to 2013. Subtract line 9  S Excess from 2009  Excess from 2009  Excess from 2001  G Excess from 2011  G Excess from 2012	e From 2011 109,630.				
Part XI, line 4 ► \$ 452,552.  a Appled to 2011, but not more than line 2a	f Total of lines 3a through e	109,630.			
a Applied to 2011, but not more than line 22 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 e Remaining amount distributed out of corpus 5 Excess distributions carryover applied to 2012 giff an amount appears in column (a), the same amount must be evident in column (a), the same amount indicated below: a Corpus Add lines 31, 40, and 46 Subtract line 6 b Prior years' undistributed income Subtract line 4b from line 2b c Enter the amount of prior years' undistributed mome for which a notice of deficiency has been issued, or on which the section 494(2p) tax has been previously assessed d Subtract line 6c from line 6b Taxable amount - see instructions l Undistributed mome for 2011 Subtract line 4a from line 2a Taxable amount - see instri- 1 Undistributed mome for 2012 Subtract line 4a from line 2a Taxable amount - see instri- 2 Undistributed mome for 2012 Subtract line 4a from line 2a Taxable amount - see instri- 3 Corpus to satisfy requirements imposed by section 170(b)(1)(F) or 494(2p)(3) 5 Excess distributions carryover from 2007 not applied on line 5 or line 7 9 Excess from 2008 Excess from 2008 Excess from 2009 Excess from 2009 Excess from 2010 GEXESS from 2011 GEXESS from 2012 3 62, 893.  0 .  0 .  0 .  0 .  0 .  0 .  0 .  0					7 1711 17 17
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  Remaining amount distributed out of corpus  5 Excess destributions carryover applied to 2012  fif an amount appears in oclimic (b). the same amount must be strown in column (s)  5 Enter the nest total of each column as indicated below:  3 Corpus Add Intensity (a), and 46 Subtract line 6  b Prior years' undistributed income Subtract line 4 b from line 2b  c Enter the amount of prior years' undistributed income Subtract line 4 b from line 2b  c Enter the amount of prior years' undistributed income for which a notice of deficiency has been sizeed, or on which the section 4942(a) tax has been previously assessed  d Subtract line 6c from line 6b Taxable amount - see instructions  Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount - see instructions  Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013  A mounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(b)(3)  8 Excess distributions carryover from 2007 not applied on line 5 or line 7  9 Excess firm 2010  6 Excess from 2008  6 Excess from 2009  6 Excess from 2010  6 Excess from 2011  6 Excess from 2011  6 Excess from 2012  6 Excess from 2012  1 0 3 62 , 893 .   0 .	Part XII, line $4 \triangleright \$ 452,552$ .				
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8 Excess distributions carryover from 2007 not applied on line 5 or line 7  9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a  10 Analysis of line 9 a Excess from 2008 b Excess from 2009 c Excess from 2010 d Excess from 2011 e Excess from 2012 362,893.	• • •	0 -			
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	d Excess from 2011 109,630.				
5 000 DE (0040)	<u>e Excess from 2012</u> 362,893.				

	FOUNDATION		····		55976 Page 10
Part XIV Private Operating F	oundations (see in	structions and Part V	II-A, question 9)	N/A	
1 a If the foundation has received a ruling of					
foundation, and the ruling is effective fo		•	▶ ∟		
<b>b</b> Check box to indicate whether the foun	dation is a private operat	ing foundation described		4942(j)(3) or 49	42(j)(5)
2 a Enter the lesser of the adjusted net	Tax year		Prior 3 years		
income from Part I or the minimum	(a) 2012	(b) 2011	(c) 2010	(d) 2009	(e) Total
investment return from Part X for			4		
each year listed		<u>.                                    </u>			
<b>b</b> 85% of line 2a					
c Qualifying distributions from Part XII,					
line 4 for each year listed		<u> </u>			
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		<del> </del>	<del>                                     </del>		
and 5 or more exempt					
organizations as provided in section 4942(j)(3)(B)(iii)			<u></u>		
(3) Largest amount of support from			-"		
an exempt organization			1_		
(4) Gross investment income					
Part XV Supplementary Info			if the foundation	n had \$5,000 or me	ore in assets
at any time during	the year-see inst	ructions.)			
1 Information Regarding Foundation	on Managers:				
a List any managers of the foundation wh			tributions received by the	e foundation before the clo	se of any tax
year (but only if they have contributed i	nore than \$5,000) (See :	section 507(d)(2) )			
ROGER M. LOW					
<b>b</b> List any managers of the foundation wh	o own 10% or more of t	ne stock of a corporation	(or an equally large port	on of the ownership of a p	artnership or
other entity) of which the foundation ha	is a 10% or greater intere	st			
NONE					
2 Information Regarding Contribut					
Check here ► X if the foundation the foundation makes gifts, grants, etc.	only makes contributions	to preselected charitable	organizations and does	not accept unsolicited requ	ests for funds If
				ompiete items za, b, c, and	10
a The name, address, and telephone num	iber or e-mail of the pers	on to whom applications	should be addressed		
b The form in which applications should	be submitted and informa	ition and materials they s	hould include		
c Any submission deadlines					
d Any restrictions or limitations on award	s, such as by geographic	al areas, charitable fields	, kinds of institutions, or	other factors	

Part XV Supplementary Inf 3 Grants and Contributions Paid D		Future Payment		
Recipient	If recipient is an indi	vidual,		·
Name and address (home or busin	show any relations!	no to Foundation	Purpose of grant or contribution	Amount
a Paid during the year	or substantial contri	Du(or recipient		
AIM HIGH	N/A	IRC 501(C)(3)	EDUCATION	
PO BOX 410715 SAN FRANCISCO, CA 94141				2,750
ARTHUR SZYK SOCIETY	N/A	IRC 501(C)(3)	ARTS	
1200 EDGEHILL DRIVE BURLINGAME, CA 94101				360
CAMP TAWONGA	N/A	IRC 501(C)(3)	EDUCATION	
131 STEUART STREET SAN FRANCISCO, CA 94105				60,000
DAN TAMELIBEO, CA 34103				80,000
CONGREGATION EMANU-EL	N/A	IRC 501(C)(3)	RELIGION	
2 LAKE ST				
SAN FRANCISCO, CA 94118				130,400
DARTMOUTH FAMILLY FELLOWS	N/A	IRC 501(C)(3)	EDUCATION	
6066 DEVELOPMENT OFFICE				
HANOVER, NH 03755 Total S	SEE CONTINUATION	SHEET(S)	▶ 3a	2,000
b Approved for future payment	ALL CONTINUALION I	outti (6)	3a	423,330
NONE				
Total			<b>▶</b> 3b	m <b>990-PF</b> (2012

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# Part XVI-A Analysis of Income-Producing Activities

inter gross amounts unless otherwise indicated	Unrelated i	Unrelated business income		by section 512, 513, or 514	(e)	
	(a) Business	(b) Amount	(C) Exclu- sion	(d)	Related or exempt	
1 Program service revenue	code	Airibuilt	code	Amount	function income	
a	_	<del></del>	+			
b						
C	_					
d						
e						
1	_	<u> </u>				
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments			14	2.		
Dividends and interest from securities			14	6,528.		
5 Net rental income or (loss) from real estate		<del></del>			······································	
a Debt-financed property			"      "			
b Not debt-financed property						
Net rental income or (loss) from personal						
property						
7 Other investment income						
Gain or (loss) from sales of assets other						
than inventory			18	65,341.		
Net income or (loss) from special events						
Gross profit or (loss) from sales of inventory						
I Other revenue						
a				İ		
b						
C	1				·	
d	1 1					
е						
2 Subtotal Add columns (b), (d), and (e)		(	).	71,871.	C	
3 Total. Add line 12, columns (b), (d), and (e)	<del></del>			13	71,871	
See worksheet in line 13 instructions to verify calculations	;)					
Part XVI-B Relationship of Activitie	s to the Accon	plishment of	Exempt P	urposes		
Line No. Explain below how each activity for which the foundation's exempt purposes (other to			I-A contribute	d importantly to the accomp	lishment of	
		/				

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes)

Form 990-PF		FOUNDATION			27-525	5976	P	age 13
Part XVII	Information Re Exempt Organ	egarding Transfers To a nizations	and Transactions a	and Relations	hips With Noncha	ritable		
1 Did the d	organization directly or indi	rectly engage in any of the followir	ng with any other organization	on described in sec	tion 501(c) of		Yes	No
the Code	(other than section 501(c	(3) organizations) or in section 52	27, relating to political orgar	nizations?		1		
a Transfer	s from the reporting found	ation to a noncharitable exempt or	ganization of					
(1) Cas	h,	-				1a(1)		X
(2) Oth	er assets	-				1a(2)		X
<b>b</b> Other tra	nsactions							
(1) Sale	es of assets to a noncharita	ble exempt organization				1b(1)		X
( <b>2</b> ) Pur	chases of assets from a no	nchantable exempt organization				16(2)		<u> </u>
<b>(3)</b> Ren	tal of facilities, equipment,	or other assets				16(3)		X
(4) Reir	nbursement arrangements					1b(4)		<u> </u>
( <b>5</b> ) Loa	ns or loan guarantees		• •			1b(5)		X
( <b>6</b> ) Perl	formance of services or me	embership or fundraising solicitation	ons			1b(6)		X
		alling lists, other assets, or paid em				10		X
<b>d</b> If the an	swer to any of the above is	"Yes," complete the following sche	edule Column (b) should al	ways show the fair	market value of the goods,	other ass	sets,	
or servic	es given by the reporting fo	oundation. If the foundation receiv	ed less than fair market vali	ue in any transaction	n or sharing arrangement, s	show in		
		other assets, or services received						
(a) Line no	(b) Amount involved	(c) Name of noncharitable	e exempt organization	(d) Descriptio	n of transfers, transactions, and	shanng ar	rangem	ents
		N/A						<u> </u>
	<del> </del>							
				_				
-			<del></del>					
	<del></del>	<del> </del>		_				
2a Is the for	undation directly or indirect	l tly affiliated with, or related to, one	e or more tax-exempt organi	zations described	<u>.</u>			
		r than section 501(c)(3)) or in sec	tion 527?		L	Yes	X	□ No
b If "Yes," o	complete the following sch							
	(a) Name of org	janization	(b) Type of organization		(c) Description of relations	hip		
	N/A							
						-		
					<del> </del>			
1054			<u> </u>	<u> </u>	·			
and and	er penalties of penury, I declare belief, it is true, correct, and cor	that I have examined this return, includir mplete Declaration of preparer (other tha	ng accompanying schedules and in taxpayer) is based on all inform	statements, and to the nation of which prepare	r bas any knowledge Ma	y the IRS	discuss	this
Sign Here	1/5//	$^{\prime}$	1			own below	(see ins	str)?
🖊	10020			OFFIC	<u> </u>	X Yes	. L	_ No i
	nature of officer of trustee		Date	Title	Charle Control			
	Print/Type prepare/'s na	ame Preparer's s	ignature	Date	Check if PTIN			
Paid	TOCERRY	ALDEDO	· (M) ·	m	self- emptoyed	0 F 2 2	1 4 0	
	JOSEPH M.		1 Coffee m	8.1.13		0533		
Preparer		NK, RIMERMAN	CO, LLP		Firm's EIN ► 94-1	3410	42	
Use Only		EMBARCARES CO.	mnn		-			
		EMBARCADERO CEN					^ -	
	_ SA	N FRANCISCO, CA	94111		Phone no (415			
					Fo	rm <b>990</b>	-PF	(2012)

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

Department of the Treasury Internal Revenue Service

### **Schedule of Contributors**

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

OMB No 1545-0047

2012

Name of the organization **Employer identification number** RMLOW FOUNDATION 27-5255976 Organization type (check one): Filers of: Section: 501(c)( Form 990 or 990-EZ ) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF X 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** X 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 33 1/3% 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

LHA 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)

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-PF, to

certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Employer identification number

RMLOW FOUNDATION 27-5255976

		1 3233710	
Part 1	Contributors (see instructions). Use duplicate copies of Part I i	f additional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ROGER M. LOW  125 EDGEWOOD AVE  SAN FRANCISCO, CA 94117	\$\\$\\$\\$\	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	,	<b>\$</b>	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZiP + 4	(c) Total contributions	(d) Type of contribution
		 \$	Person Payroll Occash Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		<b> \$</b>	Person Payroll Noncash (Complete Part II if there

Employer identification number

### RMLOW FOUNDATION

27-5255976

Part II	Noncash Property (see instructions). Use duplicate copies of Pa	rt II if additional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	55,000 SHS - DELTA AIRLINES INC 20,000 SHS - WELLS FARGO & CO	\$\$\$	12/31/12
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received

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

Page 4

ame oi organi	zation		Employer identification number		
MLOW F	OUNDATION  Exclusively religious, charitable, etc., individual year. Complete columns (a) through (e) and the fold the total of exclusively religious, charitable, etc., columns duplicate copies of Part III if additional specific process.	lowing line entry. For organizations ntributions of \$1,000 or less for the	27-5255976  (a), (b), or (10) organizations that total more than \$1,000 for the completing Part III, enter expear (Enter this information once)  \$ \]		
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
	Transferee's name, address, and Z	(e) Transfer of gift	Relationship of transferor to transferee		
-					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
		(e) Transfer of gift			
-	Transferee's name, address, and Z	_	Relationship of transferor to transferee		
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
_		(e) Transfer of gift			
-	Transferee's name, address, and Z	IP + 4	Relationship of transferor to transferee		
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held		
		(e) Transfer of gift			
	Transferee's name, address, and Z	_	Relationship of transferor to transferee		
-					

**Part XV Supplementary Information** Grants and Contributions Paid During the Year (Continuation) If recipient is an individual. Recipient show any relationship to Foundation Purpose of grant or Amount any foundation manager status of contribution Name and address (home or business) or substantial contributor recipient EAST HARLEM SCHOOL N/A TRC 501(C)(3) EDUCATION 309 EAST 103RD STREET NEW YORK, NY 10029 101,720. FRIENDS OF THE DANIEL CENTER N/A IRC 501(C)(3) RELIGION 4108 LELAND STREET CHEVY CHASE, MD 20815 10,000. HILLEL N/A IRC 501(C)(3) RELIGION 800 EIGHT STREET NW WASHINGTON, DC 20001 50,000. HUC TRC 501(C)(3) N/A RELIGION 3077 UNIVERSITY AVE LOS ANGELES, CA 90007 2,500. IMAGINE THE BUS N/A TRC 501(C)(3) COMMUNITY 1009 GENERAL KENNEDY AVE, 1ST FLOOR SAN FRANCISCO, CA 94129 5,000. JEWISH COMMUNITY CENTER N/A IRC 501(C)(3) RELIGION 3200 CALIFORNIA STREET SAN FRANCISCO, CA 94118 26,000. JVS N/A IRC 501(C)(3) SOCIAL IMPROVEMENT 225 BUSH ST, SUITE 400 SAN FRANCISCO, CA 94104 1,000. **K9 CONNECTION** N/A IRC 501(C)(3) SOCIAL IMPROVEMENT 1453 16TH STREET SANTA MONICA, CA 90404 1,800. KQED N/A IRC 501(C)(3) EDUCATION 2601 MARIPOSA STREET SAN FRANCISCO, CA 94110 1,000. PROMISES FILMS N/A TRC 501(C)(3) EDUCATION 58 WEST PORTAL AVE, #341 SAN FRANCISCO, CA 94127 6,000. Total from continuation sheets 227,820.

Rart XV Supplementary Information				
3 Grants and Contributions Paid During the Yo				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of	Purpose of grant or contribution	Amount
Name and address (home or business)	or substantial contributor	recipient	Contribution	1
ST IGNATIUS 2001 37TH AVE SAN FRANCISCO, CA 94116	N/A	IRC 501(C)(3)	EDUCATION	1,800.
THE GUARDSMEN PO BOX 29330 SAN FRANCISCO, CA 94129	N/A	IRC 501(C)(3)	SOCIAL IMPROVEMENT	5,000.
THE RITCHENSF 40 WOODRUFF ROAD SAN ANSELMO, CA 94960	N/A	IRC 501(C)(3)	COMMUNITY	6,000.
UMCPF 4456 VAN MUNCHING HALL COLLEGE PARK, MD 20742	N/A	IRC 501(C)(3)	EDUCATION	10,000.
Total from continuation sheets			L	

FORM 990-PF INTEREST ON SAV	INGS A	ND TEM	PORARY C	ASH IN	NVESTMENTS	STATEMENT	1
SOURCE						AMOUNT	
FIRST REPUBLIC BANK #8175							2.
TOTAL TO FORM 990-PF, PART I	, LINE	3, CO	LUMN A				2.
FORM 990-PF DIVIDEN	DS AND	INTER	EST FROM	SECUE	RITIES	STATEMENT	2
SOURCE		GROSS	AMOUNT		ITAL GAINS IVIDENDS	COLUMN (A AMOUNT	)
FIRST REPUBLIC BANK #9549 FIRST REPUBLIC BANK #9549			6,525.		0.	6,5	25. 3.
TOTAL TO FM 990-PF, PART I,	LN 4		6,528.		0.	6,5	28.
FORM 990-PF		LEGAL	FEES			STATEMENT	3
DESCRIPTION	EXPE	A) NSES BOOKS	(B) NET INV MENT IN		(C) ADJUSTED NET INCOM		
LEGAL FEES		1,375.	•	0.		1,3	75.
TO FM 990-PF, PG 1, LN 16A		1,375.		0.		1,3	75.
FORM 990-PF	AC	COUNTI	NG FEES			STATEMENT	4
DESCRIPTION	EXPE	A) NSES BOOKS	(B) NET INVI MENT INC		(C) ADJUSTED NET INCOM		
ACCOUNTING FEES		3,572.		0.		3,5	72.
TO FORM 990-PF, PG 1, LN 16B		3,572.		0.	•	3,5	72.

FORM 990-PF	THER PROFES	SIONAL FEES		STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROFESSIONAL FEES	24,000.	0.		24,000.
TO FORM 990-PF, PG 1, LN 16C	24,000.	0.		24,000.
FORM 990-PF	TAX	ES		STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STATE FILING FEE STATE REGISTRATION FEE	10. 25.	0.		10. 25.
TO FORM 990-PF, PG 1, LN 18 =	35.	0.		35.
FORM 990-PF	OTHER E	XPENSES		STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	
BANK SERVICE CHARGES OFFICE EXPENSE	128. 112.	0.		128. 112.
TO FORM 990-PF, PG 1, LN 23	240.	0.		240.
FORM 990-PF OTHER INCREASES	IN NET ASS	ETS OR FUND BA	ALANCES	STATEMENT 8
DESCRIPTION				AMOUNT
TRANSFER FROM PREDECESSOR FOU	NDATION			112,126.
TOTAL TO FORM 990-PF, PART II	I, LINE 3		<del></del> -	112,126.

FORM 990-PF	CORPOR	ATE STOCK		STATEMENT	9
DESCRIPTION			BOOK VALUE	FAIR MARKE VALUE	T
FIRST REPUBLIC BANK BROKERAGE		•	931,673.	1,421,9	00.
TOTAL TO FORM 990-PF, PART II,	LINE 10	B :	931,673.	1,421,9	00.
FORM 990-PF	OTHER I	NVESTMENTS		STATEMENT	10
DESCRIPTION		VALUATION METHOD	BOOK VALUE	FAIR MARKE VALUE	Т
PARALLAX INVESTMENT		COST	1,300,000.	1,497,9	41.
TOTAL TO FORM 990-PF, PART II,	LINE 13	- -	1,300,000.	1,497,9	41.
FORM 990-PF	OTHER L	IABILITIES		STATEMENT	11
DESCRIPTION			BOY AMOUNT	EOY AMOUNT	
CREDIT CARD PAYABLE		-	475.	<del></del>	0.
TOTAL TO FORM 990-PF, PART II,	LINE 22	-	475.		0.

FORM 990-PF LIST OF SUBSTANTIAL CONTRIBUTORS STATEMENT 12
PART VII-A, LINE 10

NAME OF CONTRIBUTOR
ROGER M. LOW

ADDRESS
125 EDGEWOOD AVE

SAN FRANCISCO, CA 94117

## Form **8868**

(Rev. January 2013)

Department of the Treasury Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return.

OMB No. 1545-1709

Form 8868 (Rev. 1-2013)

	are ming for an Automatic 3-Month Extension, comple					
• If you a	are filing for an Additional (Not Automatic) 3-Month Ex	tension, c	complete only Part II (on page 2 of t	hıs form).		
Do not c	complete Part II unless you have already been granted a	an automa	atic 3-month extension on a previous	ly filed Fo	rm 8868.	
Electron	ic filing (e-file). You can electronically file Form 8868 if y	ou need a	a 3-month automatic extension of tim	e to file (6	6 months for a co	rporation
required t	to file Form 990-T), or an additional (not automatic) 3-mo	nth extens	sion of time. You can electronically fil	e Form 8	868 to request a	n extension
of time to	file any of the forms listed in Part I or Part II with the ex	ception of	Form 8870, Information Return for T	ransfers /	Associated With	Certain
	Benefit Contracts, which must be sent to the IRS in pap					
	urs gov/efile and click on e-file for Charities & Nonprofits		,		Ū	
Part I	Automatic 3-Month Extension of Time	. Only s	submit original (no copies ne	eded).		
	ation required to file Form 990-T and requesting an autor		••		· · · · · · · · · · · · · · · · · · ·	
Part I only				•		▶ □
	corporations (including 1120-C filers), partnerships, REM ome tax returns.	ICs, and t	rusts must use Form 7004 to reques	t an exten	sion of time	
Type or print	Name of exempt organization or other filer, see instru	ctions.		Employe	r identification nu	mber (EIN) or
File by the	RMLOW FOUNDATION	· · ·			27-5255	976
due date for filing your return See	Number, street, and room or suite no. If a P.O. box, s 125 EDGEWOOD AVE	ee instruc	tions.	Social se	curity number (S	SN)
instructions	City, town or post office, state, and ZIP code. For a for SAN FRANCISCO, CA 94117	oreign add	iress, see instructions.			
Enter the	Return code for the return that this application is for (file	e a separa	te application for each return)			0 4
			· · · · · · · · · · · · · · · · · · ·			
Applicati	on	Return	Application			Return
Is For Code Is For					Code	
	or Form 990-EZ	01	Form 990-T (corporation)			07
Form 990		02	Form 1041-A			08
	(individual)	03	Form 4720			09
Form 990		04	Form 5227			10
	-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 990	-T (trust other than above)  ISABELLE MAZZON	06	Form 8870			12
• To the			CAN EDANCISCO CA	3/117		
	books are in the care of $\blacktriangleright$ 125 EDGEWOOD AVECTOR No. $\blacktriangleright$ 415-742-0539	<u>ve – </u>		9411/		
•			FAX No. ▶			_
	organization does not have an office or place of business					
. 1	is for a Group Return, enter the organization's four digit					
box ▶	. If it is for part of the group, check this box				ers the extension	n is for.
1   re	quest an automatic 3-month (6 months for a corporation AUGUST 15, 2013 , to file the exemp		to file Form 990-1) extension of time tion return for the organization name		The extension	
ıs fo ▶ İ	or the organization's return for: $\overline{\mathbf{X}}$ calendar year $2012$ or					
<b>▶</b> Î	tax year beginning	an	d ending			
,	tax year beginning				<b>-</b> ·	
2 If th	ne tax year entered in line 1 is for less than 12 months, c	heck reas	on: Initial return I	Final retur	'n	
3a If th	nis application is for Form 990-BL, 990-PF, 990-T, 4720,	or 6069, e	nter the tentative tax, less any			
nor	refundable credits. See instructions.			3a	\$	1,500.
<b>b</b> If th	nis application is for Form 990-PF, 990-T, 4720, or 6069,	enter any	refundable credits and			
est	mated tax payments made. Include any prior year overp	ayment a	llowed as a credit.	3ь	\$	0.
c Bal	ance due. Subtract line 3b from line 3a. Include your pa	yment wit	h this form, if required,			
by	using EFTPS (Electronic Federal Tax Payment System).	See instru	ctions.	3с	\$	<u> 1,500.</u>
Caution.	If you are going to make an electronic fund withdrawal v	vith this Fo	orm 8868, see Form 8453-EO and Fo	rm 8879-	EO for payment i	nstructions

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.