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Form **990-PF**

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

OMB No. 1545-0052

2012Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2012 or tax year beginning , and ending

Name of foundation Parekh-Vora Charitable Foundation		A Employer identification number 38-2779568
Number and street (or P.O. box number if mail is not delivered to street address) 5214 Great Oaks Ct.	Room/suite	B Telephone number (see instructions)
City or town, state, and ZIP code West Bloomfield MI 48323-2419		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,127,424	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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)	19,200			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	17,455	17,455		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	3,474			
	b Gross sales price for all assets on line 6a 46,597				
	7 Capital gain net income (from Part IV, line 2)		3,474		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	40,129	20,929	0		
Operating and Administrative Expenses	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) Stmt 1	7,850			7,850
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) Stmt 2	608			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	4,805			4,805
	22 Printing and publications				
	23 Other expenses (att. sch.) Stmt 3	57			57
	24 Total operating and administrative expenses. Add lines 13 through 23	13,320	0	0	12,712
	25 Contributions, gifts, grants paid	25,548			25,548
26 Total expenses and disbursements. Add lines 24 and 25	38,868	0	0	38,260	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	1,261				
b Net investment income (if negative, enter -0-)		20,929			
c Adjusted net income (if negative, enter -0-)			0		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2012)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash – non-interest-bearing	12,274	8,151	8,151
	2 Savings and temporary cash investments	3	100	100
	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) ▶ Less allowance for doubtful accounts ▶	0		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U S and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule) See Stmt 4	1,032,888	1,038,175	1,119,173
	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)			
Liabilities	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)	1,045,165	1,046,426	1,127,424
	17 Accounts payable and accrued expenses			
Liabilities	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
Liabilities	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	1,045,165	1,046,426	
	30 Total net assets or fund balances (see instructions)	1,045,165	1,046,426	
	31 Total liabilities and net assets/fund balances (see instructions)	1,045,165	1,046,426	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,045,165
2 Enter amount from Part I, line 27a	2	1,261
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	1,046,426
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	1,046,426

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 See Worksheet				
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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)			2	3,474
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)			3	-50
If gain, also enter in Part I, line 8, column (c) (see instructions) 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 ☒ 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	88,852	1,045,455	0.084989
2010	66,052	949,721	0.069549
2009	98,496	832,660	0.118291
2008	135,851	1,122,103	0.121068
2007	1,409,404	2,144,936	0.657084
2 Total of line 1, column (d)			2 1.050981
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 0.210196
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5			4 1,110,513
5 Multiply line 4 by line 3			5 233,425
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 209
7 Add lines 5 and 6			7 233,634
8 Enter qualifying distributions from Part XII, line 4			8 38,260

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	419
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	419
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	419
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	1,286
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	1,286
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	867
11	Enter the amount of line 10 to be Credited to 2013 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (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		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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 ▶ Robert Blehm 29225 Harper Located at ▶ St Clair Shores MI ZIP+4 ▶ 48081-1248 Telephone no ▶ 586-773-5050			
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 90-22.1 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"/> 1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012? N/A 1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 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 2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 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 3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b	X

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ N/A **5b**

Organizations relying on a current notice regarding disaster assistance check here ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** ☐ Yes ☒ No **X**

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ 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
Kamlesh K Parekh 5214 Great Oaks Ct W Bloomfield MI 48323	Director 5 00	0	0	0
Deepika K Parekh 5214 Great Oaks Ct W. Bloomfield MI 48323	Director 3.00	0	0	0
Anand Parekh 8513 Summershade Dr Odenton MD 21113	Director 0 50	0	0	0

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

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

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

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶**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 Charitable Donations This is the only activity	12,712
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 ▶	

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	1,119,173
b	Average of monthly cash balances	1b	8,251
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,127,424
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	1,127,424
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	16,911
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,110,513
6	Minimum investment return. Enter 5% of line 5	6	55,526

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	55,526
2a	Tax on investment income for 2012 from Part VI, line 5	2a	419
b	Income tax for 2012 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	419
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	55,107
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	55,107
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	55,107

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	1a	38,260
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	38,260
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	38,260

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				55,107
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	1,219,118			
b From 2008	81,037			
c From 2009	57,123			
d From 2010	18,901			
e From 2011	36,958			
f Total of lines 3a through e	1,413,137			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 38,260				
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				38,260
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))	16,847			16,847
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,396,290			
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)	1,202,271			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	194,019			
10 Analysis of line 9				
a Excess from 2008	81,037			
b Excess from 2009	57,123			
c Excess from 2010	18,901			
d Excess from 2011	36,958			
e Excess from 2012				

Form **990-PF** (2012)

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 5				25,548
Total			▶ 3a	25,548
b Approved for future payment N/A				
Total			▶ 3b	

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	
		14	17,455	
		14	7,030	-3,556
	0		24,485	-3,556

13
 20,929

[illegible]

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2012
Name Parekh-Vora Charitable Foundation		Employer Identification Number 38-2779568
For calendar year 2012, or tax year beginning _____, and ending _____		

(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.)
(1) 715 Sh Fidelity Artio Int'l Eq	P	Various	09/21/12
(2) 1986.73 Sh Fidelity Manning & Napier	P	04/21/08	10/23/12
(3) 647.827 Sh ML Oppenheimer Quest Opp	P	Various	02/02/12
(4) 11.361 Sh Fidelity Artio Int'l	P	12/28/11	09/21/12
(5) Fidelity-Capital Gain Distrib			
(6) ML-Capital Gain Distributions			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

(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)
(1) 7,565		10,683	-3,118
(2) 15,000		18,556	-3,556
(3) 14,681		13,714	967
(4) 120		170	-50
(5) 5,820			5,820
(6) 3,411			3,411
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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))
(1)			-3,118
(2)			-3,556
(3)			967
(4)			-50
(5)			5,820
(6)			3,411
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Accounting & Tax Prep Fees	\$ 7,850	\$	\$	\$ 7,850
Total	\$ 7,850	\$ 0	\$ 0	\$ 7,850

Statement 2 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Excise Tax on Investments	\$ 608	\$	\$	\$
Total	\$ 608	\$ 0	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$	\$	\$	\$
Bank Fees	37			37
Michigan Annual Report	20			20
Total	\$ 57	\$ 0	\$ 0	\$ 57

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Statement 4 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
01-Artio Int'l Equity II A	\$ 10,852		Cost	\$
02-Artisan International	52,971	53,515	Cost	49,172
03-Fidelity International Discovery	75,169	76,964	Cost	73,373
04-American Fundamental Invest Inc A	34,311	35,205	Cost	56,659
05-American Capital Wld Grw & Inc A	98,393	100,959	Cost	98,193
06-American Euro Pacific Growth Fd A	99,666	101,174	Cost	91,430
07-Berkshire Hathaway Clb	7,350	7,350	Cost	31,395
08-First Eagle Global	40,986	58,104	Cost	59,092
09-ICICI Bl Ltd	10,557	10,557	Cost	10,903
10-Lazard Emerging Markets	71,517	76,525	Cost	112,027
11-Loomis Sayles Global Bd Retail	11,766	12,084	Cost	13,149
12-Manning & Napier World Oppt	55,902	37,858	Cost	31,501
13-Blackrock Global Allocation A	28,107	28,553	Cost	38,352
14-Blackrock Global Smallcap Fd A	79,351	81,155	Cost	66,123
15-American New Perspective A	83,377	84,375	Cost	95,265
16-Oppenheimer Developing Markets A	130,994	131,601	Cost	155,269
17-Oppenheimer Quest Opportunity Val	13,714		Cost	
18-Franklin Mutual Global Disc A	69,211	75,251	Cost	73,391
19-Scout International	58,694	66,945	Cost	63,879
20-Blackrock Int'l Opp A			Cost	
Total	\$ 1,032,888	\$ 1,038,175		\$ 1,119,173

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Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

<u>Name of Manager</u>	<u>Amount</u>
Kamlesh K. & Deepika K. Parekh	\$ <u>19,000</u>
Total	\$ <u>19,000</u>

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the

Year

Name		Address		Relationship	Status	Purpose	Amount
Address							
AARP	Long Beach CA 90809-3207	None	PO Box 93207		N/A	Charitable	30
AdoptaPlatoon	Hagerstown MD 21741-9909	None	PO Box 5038		N/A	Charitable	15
Alzheimers Association	Washington DC 20090-6011	None	PO Box 96011		N/A	Medical	15
Am Fed of Police & Concerned Citize	Titusville FL 32780-8002	None	6350 Horizon Dr		N/A	Charitable	15
American Action Fund	Halethorpe MD 21227-0481	None	PO Box 7481		N/A	Charitable	45
American Cancer Society	Lansing MI 48909-7780	None	PO Box 30280		N/A	Medical	15
American Diabetes Association	Merrifield VA 22116-8034	None	PO Box 1834		N/A	Medical	45
American Foundation for the Blind	Washington DC 20077-7624	None	PO Box 96051		N/A	Medical	30
American Heart Association	Phoenix AZ 85062-8851	None	PO Box 78851		N/A	Medical	45
American Indian Relief Council	Albert Lea MN 56007-9843	None	PO Box 6037		N/A	Charitable	30
American Jewish Committee	Milwaukee WI 53217-9959	None	PO Box 170800		N/A	Religious	30
American Kidney Fund	Merrifield VA 22116-9743	None	PO Box 1837		N/A	Medical	45
American Lung Assoc of MI	Albert Lea MN 56007-8000	None	PO Box 7000		N/A	Medical	45
American Parkinson Disease Assoc	Staten Island NY 10305-14	None	135 Parkinson Ave		N/A	Medical	30
American Red Cross	Detroit MI 48232-1070	None	PO Box 321070		N/A	Medical	60
AmeriCares	Stamford CT 06913-2258	None	PO Box 4921		N/A	Charitable	15
Amnesty International USA	Washington DC 20090-6756	None	PO Box 96756		N/A	Charitable	15

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)

Name		Address			Purpose	Amount
Address		Relationship	Status			
AmVets	Washington DC 20090-6175	None	PO Box 96175	N/A	Charitable	30
Anti-Defamation League	Washington DC 20090-6226	None	PO Box 96226	N/A	Charitable	15
Area Agency on Aging 1-B	Detroit MI 48267-4259	None	PO Box 674259	N/A	Charitable	15
Arthritis Foundation	Southfield MI 48037-0256	None	PO Box 256	N/A	Medical	30
Asian Immigrant Women Advocates	Oakland CA 94607	None	310 8th Street # 301	N/A	Charitable	250
Assoc on American Indian Affairs	Sisseton SD 57262-9900	None	2009 SD Highway 10	Ste N/A	Charitable	15
Beaumont Foundation	Troy MI 48007-9627	None	PO Box 5802	N/A	Medical	15
Bharatiya Temple	Troy MI 48098-2166	None	6850 N Adams Rd	N/A	Religious	1,000
Boys Town	Boys Town NE 68010-9988	None	200 Flanagan Road	N/A	Charitable	45
Capuchin Soup Kitchen	Detroit MI 48207-3485	None	1820 Mt Elliott St	N/A	Charitable	30
CARE	Merrifield VA 22116-8070	None	PO Box 1870	N/A	Charitable	15
CARENET Pregnancy Info Center	Berkley MI 48072-1559	None	2826 Coolidge Highway	N/A	Charitable	15
Carter Center	Atlanta GA 30362-9806	None	PO Box 47339	N/A	Charitable	15
Children's Hospital Foundation	Washington DC 20077-7165	None	P.O. Box 91888	N/A	Medical	15
Christian Appalachian Project	Lancaster KY 40444-0511	None	PO Box 511	N/A	Religious	15
Civil War Preservation Trust	Baltimore MD 21298-8333	None	PO Box 17686	N/A	Charitable	30
Clean Water Action	East Lansing MI 48823	None	1200 Michigan Ave	Ste C N/A	Environmental	12

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address		Relationship	Status	Purpose	Amount
Compassion & Choices		Denver CO 80250-1810		PO Box 101810	N/A	Charitable	30
Concerns of Police Survivors (COPS)		Des Moines IA 50340-2887		PO Box 4002887	N/A	Charitable	30
Consumer Reports Foundation		Washington DC 20090-6552		PO Box 731	N/A	Charitable	15
Covenant House		New York NY 10108-0900		PO Box 96305	N/A	Charitable	30
Cystic Fibrosis Foundation		Washington DC 20090-6305		PO Box 340	N/A	Medical	30
Dakota Indian Foundation		Chamberlain SD 57325-0340		PO Box 1553	N/A	Charitable	30
Defenders of Wildlife		Merrifield VA 22116-1553		1 Clover CT	N/A	Environmental	20
Detroit Public TV		Wixom MI 48393-2247		PO Box 1835	N/A	Charitable	30
Diabetes Research & Wellness Found		Merrifield VA 22116-9741		PO Box 14301	N/A	Medical	15
Disabled American Veterans		Cincinnati OH 45250-0301		PO Box 96648	N/A	Charitable	30
Disabled Veteran's National Foundat		Washington DC 20090-6648		PO Box 5023	N/A	Charitable	30
Doctors Without Borders USA		Hagerstown MD 21741-5023		PO Box 300880	N/A	Medical	30
Easter Seals Society		Waterford MI 48330-0880		4023 Westhollow Pkwy 108	N/A	Charitable	45
Ekai Vidyalyaya Foundation		Houston TX 77082-4611		PO Box 96546	N/A	Educational	1,975
Epilepsy Foundation		Washington DC 20077-7222		PO Box 36	N/A	Medical	45
Feed the Children		Oklahoma City OK 73101-00		Valam L-111	N/A	Charitable	15
Gautam Patel		Gujarat India			N/A	Religious	501

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
Glaucoma Foundation	80 Maiden Lane Ste 700			Medical	30
New York NY 10273-0672	N/A				
Global Fund for Women	1375 Sutter St Ste400			Charitable	15
San Francisco CA 94109-54	N/A				
Great Lakes Buddhist Vihara	21497 Beech Road			Religious	100
Southfield MI 48034	N/A				
Guide Dog Foundation for the Blind	371 E Main St			Charitable	15
Smithtown NY 11787-9897	N/A				
Guiding Eyes for the Blind	PO Box 709			Charitable	30
Yorktown Heights NY 10598	N/A				
Gujarati Samaj of Detroit	8153 Trafford Ct			Religious	290
Canton MI 48187	N/A				
Habitat for Humanity International	PO Box 6439			Charitable	45
Americus GA 31709-9952	N/A				
HALT	PO Box 170305			Charitable	15
Milwaukee WI 53217-9962	N/A				
Helen Keller International	PO Box 509			Medical	30
Etna NH 03750-9901	N/A				
Help Hospitalized Veterans	PO Box 758505			Charitable	30
Topeka KS 66675-8505	N/A				
Henry Ford Health System	1 Ford Place 5A			Medical	30
Detroit MI 48202-9941	N/A				
Hindu American Foundation	5268G Nicholson Ln #164			Charitable	7,501
Kensington MD 20895	N/A				
Hispanic Scholarship Fund	55 Second St Ste 1500			Educational	15
San Francisco CA 94105-92	N/A				
Hospice Education Institute	PO Box 33			Educational	30
Machiasport ME 04655-0033	N/A				
Hospice of Michigan	400 Mack Ave			Charitable	30
Detroit MI 48201	N/A				
Humane Society	PO Box 52137			Charitable	45
Phoenix AZ 85072-9995	N/A				
India Development & Relief	5821 Moss Rock Dr			Charitable	2,400
North Bethesda MD 20852	N/A				

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address		Relationship	Status	Purpose	Amount
Interfaith Alliance		Washington DC 20090-8143	None	PO Box 98143	N/A	Religious	30
International Campaign For Tibet		Oxon Hill MD 20750-0910	None	PO Box 910	N/A	Charitable	15
International Society for Krishna		Detroit MI 48215	None	383 Lenox	N/A	Religious	50
Int'l Planned Parenthood Federation		New York NY 10269-0202	None	120 Wall St Fl 9	N/A	Charitable	15
ISSO		Diamond Bar CA 91765-0412	None	PO Box 4412	N/A	Charitable	251
Jain Society of Detroit		Farmington Hills MI 48334	None	29728 W 12 Mile	N/A	Religious	151
Judicial Watch		Washington DC 20077-7480	None	PO Box 96234	N/A	Charitable	15
Kids Wish Network		Wilton NH 03086-5151	None	PO Box 968	N/A	Charitable	60
Kundan Sata		Bloomfield Hills MI 48302	None	1985 Long Pointe Dr	N/A	Religious	601
Leukemia & Lymphoma Society		Pittsfield MA 01202-9031	None	PO Box 9031	N/A	Medical	15
Macular Degeneration Association		Washington DC 20090-6162	None	PO Box 96162	N/A	Medical	15
MADD		Topeka KS 66675-8521	None	PO Box 758521	N/A	Charitable	15
Mai Family Services		Livonia MI 48152	None	32401 W Eight Mile Rd	N/A	Medical	525
Make A Wish Foundation		Washington DC 20090-7104	None	PO Box 97104	N/A	Charitable	45
March of Dimes		Topeka KS 66608-8972	None	PO Box 8972	N/A	Medical	15
Marine Corps Heritage Foundation		Washington DC 20090-6628	None	PO Box 96628	N/A	Charitable	30
Marine Corps Scholarship Fund		Uniondale NY 11555-0283	None	PO Box 10283	N/A	Educational	15

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
Marine Toys for Tots	Quantico VA 22134-0227	None	N/A	Charitable	45
Mayo Clinic	Albert Lea MN 56007-9849	None	N/A	Medical	30
Memorial Sloan-Kettering Cancer Cen	Philadelphia PA 19176-605	None	N/A	Medical	45
Michigan State University	East Lansing MI 48824-100	None	N/A	Educational	15
Military Family Assistance Paks	Capitol Heights MD 20791-	None	N/A	Charitable	30
Muscular Dystrophy Association	Phoenix AZ 85062-8960	None	N/A	Medical	30
NAACP	Baltimore MD 21264-4983	None	N/A	Charitable	15
National Assoc of Chiefs of Police	Titusville FL 32780-8002	None	N/A	Charitable	15
National Federation of the Blind	Baltimore MD 21227-0482	None	N/A	Charitable	15
National Law Enforcement Officers M	Washington DC 20090-7072	None	N/A	Charitable	45
National Multiple Sclerosis Society	Hagerstown MD 21741-5006	None	N/A	Charitable	15
National Museum of the US Army	Washington DC 20090-6281	None	N/A	Charitable	30
National Parks Conservation Assoc	Washington DC 20077-7431	None	N/A	Environmental	15
National Veterans Foundation	Wilton NH 03086-9519	None	N/A	Charitable	15
National Wildlife Federation	Merrifield VA 22116-1637	None	N/A	Environmental	45
National World War II Museum	Merrifield VA 22116-1637	None	N/A	Environmental	15
Native American Aid	Spearfish SD 57783-9907	None	N/A	Charitable	30

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address			Relationship	Status	Purpose	Amount
Ocean Conservancy		Washington DC 20090-6003	None	PO Box 96003	N/A	Environmental	15	
Oxfam America		Albert Lea MN 56007-8011	None	PO Box 7011	N/A	Charitable	30	
Paralyzed Veterans of America		Wilton NH 03086-0908	None	7 Mill Brook Road	N/A	Charitable	30	
Parkinson's Disease Foundation		Washington DC 20090-6318	None	PO Box 96318	N/A	Medical	15	
Physicians for Social Responsibility		Washington DC 20077-7030	None	PO Box 98035	N/A	Educational	15	
Planned Parenthood Federation of Am		Washington DC 20077-7543	None	P.O. Box 97166	N/A	Medical	15	
Project Hope		Washington DC 20090-6340	None	PO Box 96340	N/A	Charitable	30	
Rachana Hakani		Savannah GA 31401-3668	None	101 W Oglethorpe Ave Apt	N/A	Educational	5,135	
Room to Read		San Francisco CA 94104	None	111 Sutter St 16th Floor	N/A	Charitable	1,000	
Salesian Missions		New Rochelle NY 10802-800	None	PO Box 8000	N/A	Religious	15	
Salvation Army		Detroit MI 48244-0530	None	PO Box 44530	N/A	Charitable	30	
Sankara Eye Foundation		Milpitas CA 95035	None	1851 McCarthy Blvd #218	N/A	Medical	15	
Save the Children		Chelsea MA 02150-9160	None	PO Box 9160	N/A	Charitable	30	
S Gupta			None		N/A	Religious	251	
Shriners Hospitals for Children		Ranson WV 25438-4510	None	PO Box 1510	N/A	Medical	15	
Smile Train		Washington DC 20090-6231	None	PO Box 96231	N/A	Medical	30	
Southern Poverty Law Center		Montgomery AL 36177-9621	None	PO Box 548	N/A	Charitable	45	

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address		Amount	
Address		Relationship		Status	
Southwest Indian Children's Fund Broken Arrow OK 74013-993		None		PO Box 906	N/A
SPCA International Washington DC 20090-2240		None		PO Box 92240	N/A
St Bonaventure Indian Mission Wilton NH 03086-9527		None		PO Box 9527	N/A
St Joseph's Indian School Chamberlain SD 57325-0200		None		PO Box 200	N/A
St Labre Indian School Ashland MT 59003-9989		None		PO Box 216	N/A
St. John Providence Health System Detroit MI 48267-3271		None		PO Box 673271	N/A
Union of Concerned Scientists Woburn MA 01888-4123		None		PO Box 9105	N/A
United Cerebral Palsy East Lansing MI 48823		None		4970 Northwind Dr Ste 102	N/A
United Negro College Fund Merrifield VA 22116-9939		None		PO Box 1021	N/A
University of Michigan Ann Arbor MI 48199-9901		None		1919 Green Rd	N/A
US Deputy Sheriff's Assoc Wilton NH 03086-0957		None		PO Box 957	N/A
US Fund for UNICEF Newark NJ 07101-9840		None		PO Box 27780	N/A
US Holocaust Memorial Museum Washington DC 20090-0988		None		PO Box 90988	N/A
US Navy Memorial Washington DC 20077-7685		None		PO Box 96570	N/A
US Olympic Committee Albert Lea MN 56007-8010		None		PO Box 7010	N/A
USO Washington DC 20077-7677		None		PO Box 96860	N/A
Veterans of Foreign Wars Topeka KS 66608-8958		None		PO Box 8958	N/A

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Statement 5 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address		Relationship	Status	Purpose	Amount
Address							
VHP of America		PO Box 441505				Charitable	100
Houston TX 77244-1505	None	N/A					
Volunteers of America		PO Box 14246				Charitable	45
Lansing MI 48901-4246	None	N/A					
WDET Public Radio		PO Box 2177				Charitable	30
Detroit MI 48202-0177	None	N/A					
William J Clinton Foundation		PO Box 3587				Charitable	30
Little Rock AR 72203-9466	None	N/A					
World War II Veterans Committee		PO Box 96543				Charitable	15
Washington DC 20090-6543	None	N/A					
Wounded Warrior Project		PO Box 758516				Charitable	15
Topeka KS 66675-8516	None	N/A					
Total							25,548