Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0052

2012

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

Name of foundation: Tokyo Union Church Foundation, Inc.

A Employer identification number: 51-6024083

Number and street (or P.O. box number if mail is not delivered to street address): 7-7 Jingumae, 5-Chome, Shibuya-ku

Room/suite

B Telephone number (see the instructions): (81)3-3400-0767

City or town, State, ZIP code: Tokyo 150-0001, Japan

C If exemption application is pending, check here ☐

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

D 1 Foreign organizations, check here ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

I Fair market value of all assets at end of year (from Part II, column (c), line 16) ► $ 5,312,886.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (att sch)	407,522.			
	2 Ck ► ☐ if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	1,648.	1,649.		
	4 Dividends and interest from securities	116,301.	116,301.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	42,481.	L-6a Stmt		
	b Gross sales price for all assets on line 6a 72,829.				
	7 Capital gain net income (from Part IV, line 2)		42,481.		
	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/(loss) (att sch)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	567,952.	160,431.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch) L-16b Stmt	4,475.			4,475.
	c Other prof fees (attach sch)				
	17 Interest				
	18 Taxes (attach schedule)(see instrs) See Line 18 Stmt	6,483.	2,534.		
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	1,254.	727.		528.
	24 Total operating and administrative expenses. Add lines 13 through 23	12,212.	3,261.		5,003.
	25 Contributions, gifts, grants paid	187,281.			187,281.
	26 Total expenses and disbursements. Add lines 24 and 25	199,493.	3,261.		192,284.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	368,459.			
	b Net investment income (if negative, enter -0-)		157,170.		
	c Adjusted net income (if negative, enter -0-)				

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
ASSETS	1 Cash – non-interest-bearing	610,163.	827,851.	827,851.
	2 Savings and temporary cash investments	1,358,000.	0.	0.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch) ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U.S. and state government obligations (attach schedule)	0.		
	b Investments – corporate stock (attach schedule) L-10b Stmt	2,708,222.	4,290,994.	4,485,035.
	c Investments – corporate bonds (attach schedule)	0.	0.	0.
	11 Investments – land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule)			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	4,676,385.	5,118,845.	5,312,886.
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ L-22 Stmt)	1,219,406.	1,293,407.	
	23 Total liabilities (add lines 17 through 22)	1,219,406.	1,293,407.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here ▶ X and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	3,456,979.	3,706,888.	
	25 Temporarily restricted		118,550.	
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	3,456,979.	3,825,438.	
	31 Total liabilities and net assets/fund balances (see instructions)	4,676,385.	5,118,845.	

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	3,456,979.
2	Enter amount from Part I, line 27a	2	368,459.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	3,825,438.
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	3,825,438.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a	Publicly traded securities-capital gain distrib	P	various	various
b	300 shares CNHOOC Ltd ADR	D	various	09/14/12
c	100 shares IBM stock	D	various	08/16/12
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	1,321.		0.	1,321.
b	49,639.		20,563.	29,076.
c	21,869.		9,785.	12,084.
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a	0.	0.	0.	1,321.
b	0.	0.	0.	29,076.
c	0.	0.	0.	12,084.
d				
e				

2	Capital gain net income or (net capital loss). If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7	2	42,481.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	0.

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 (column (b) divided by column (c))
2011	72,745.	4,576,037.	0.015897
2010			
2009			
2008			
2007			

2	Total of line 1, column (d)	2	0.015897
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	0.015897
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	4,851,421.
5	Multiply line 4 by line 3	5	77,123.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,572.
7	Add lines 5 and 6	7	78,695.
8	Enter qualifying distributions from Part XII, line 4	8	192,284.

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)

1 a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter 'N/A' on line 1. Date of ruling or determination letter: ________ (attach copy of letter if necessary – see instrs)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	1,572.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	1,572.
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	1,572.
6	Credits/Payments:		
a	2012 estimated tax pmts and 2011 overpayment credited to 2012 — 6a: 3,109.		
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	3,109.
8	Enter any **penalty** for underpayment of estimated tax. Check here [X] if Form 2220 is attached	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	1,521.
11	Enter the amount of line 10 to be: **Credited to 2013 estimated tax** ▶ 1,521. **Refunded** ▶	11	

Part VII-A — Statements Regarding Activities

			Yes	No
1 a	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
	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.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ▶ $ 0. (2) On foundation managers ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If 'Yes,' attach a detailed description of the activities.*	2		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*	3		X
4 a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If 'Yes,' attach the statement required by General Instruction T.*	5		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?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If 'Yes,' complete Part II, column (c), and Part XV*	7	X	
8 a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ DE - Delaware			
b	If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If 'No,' attach explanation*	8b	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*	9		X
10	Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10	X	

Part VII-A | Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► N/A

14 The books are in care of ► Carmen Chua Telephone no. ► (81) 3-3400-0767

Located at ► 5-7-7 Jingumae, Shibuya-ku Tokyo 150-0001, JA ZIP + 4 ►

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

			Yes	No
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ►			

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

				Yes	No
	File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.				
1 a	During the year did the foundation (either directly or indirectly):				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No			
b	If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?		1 b		
	Organizations relying on a current notice regarding disaster assistance check here ► ☐				
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?		1 c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012?	☐ Yes ☒ No			
	If 'Yes,' list the years ► 20__ , 20__ , 20__ , 20__				
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement – see instructions.)		2 b		
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__				
3 a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If 'Yes,' did it have excess business holdings in 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.)*		3 b		
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4 a		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?		4 b		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)? **5b**

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

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

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** | | 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? **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
John E. Mullins 7 South Bay Close, Block B, 77th Floor Hong Kong	Chairman 0.50	0.	0.	0.
Mike M. Watabe 2902 Penedes San Clemente CA 92673	Vice Chairman 0.50	0.	0.	0.
Joseph L. Dunkle 8-9-18 Fukusawa Setagaya-ku Tokyo 158-0081 Japan	Treasurer 0.50	0.	0.	0.
Brock A. McMunn 20 Sherwood Dr. Medford NJ 08055	Secretary 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 ► None

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		None

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 None	0.
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 None	0.
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	None

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	3,688,131.
b	Average of monthly cash balances	1b	1,237,170.
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	4,925,301.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	4,925,301.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	73,880.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,851,421.
6	**Minimum investment return.** Enter 5% of line 5	6	242,571.

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	242,571.
2a	Tax on investment income for 2012 from Part VI, line 5	2a 1,572.		
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	1,572.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	240,999.
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	240,999.
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	240,999.

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	192,284.
b	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:		
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	192,284.
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	1,572.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	190,712.

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				240,999.
2 Undistributed income, if any, as of the end of 2012:				
a Enter amount for 2011 only			12,294.	
b Total for prior years: 20__, 20__, 20__				
3 Excess distributions carryover, if any, to 2012:				
a From 2007 . . . 0.				
b From 2008 . . . 0.				
c From 2009 . . . 0.				
d From 2010 . . . 0.				
e From 2011 . . . 0.				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2012 from Part XII, line 4: ► $ 192,284.				
a Applied to 2011, but not more than line 2a			12,294.	
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				179,990.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2012 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount – see instructions			0.	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				61,009.
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)	0.			
9 **Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2008 . . 0.				
b Excess from 2009 . . 0.				
c Excess from 2010 . . 0.				
d Excess from 2011 . . 0.				
e Excess from 2012 . . 0.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

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

b Check box to indicate whether the foundation is a private operating foundation described in section [ ] 4942(j)(3) or [ ] 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a 'Assets' alternative test – enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b 'Endowment' alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c 'Support' alternative test – enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year – see instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

John E. Mullins, Chairman
Joseph L. Dunkle, Treasurer

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

None

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

Check here ► [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed:

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	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
a Paid during the year				
Agape Rehabilitation Trust 23/9 Sathyanarayanan St., Sembium Perambur Chennai-600 011, Tamil Nadu, India		Public Charity	Construction of AGAPE building & hotel including maintenance for computer & misc exp	5,005.
Asian Rural Institute 442-1 Tsukinokizawa Nasuhiobara Tochigi 329-2703 Japan		Public Charity	Provide training for organic farming	12,841.
Barnabas Fund The Old Rectory River St. Pewsey Wiltshire SN9 5DB, UK		Public Charity	Support Christians minority suffering from persecution	12,116.
Canadian Foodgrains Bank 400-393 Portage Ave. Winnipeg MB R3B 3H6 Canada		Public Charity	Suppoort international programs to meet food needs, reduce malnutrition, etc.	8,058.
Care of Creation P. O. Box 44582 Madison WI 53744		Public Charity	Discipleship, tree planting, conservation agriculture	5,579.
Ember Kenya Grandparents Empowerment Project Busia, Kenya		Public Charity	Support grandparents raising grandchildren. Offer housing, microloans, healthcare	6,959.
H. I. S International, Inc. 1711 Pendleton St. Columbia SC 29201		Public Charity	Evangelize internationals	3,852.
Haiti Fund Inc. P. O. Box 1075 New Bern NC 28563		Public Charity	Restoration projects after earthquake	5,743.
KRUPA Old No 10-B, New No 19, Thiruvellevar St. Mehta Nagar Chennai 600-0034 India		Public Charity	Help leprosy patients, socially marginalized commmities prisoner inmates, etc.	8,759.
See Line 3a statement				118,369.
Total ► 3a				187,281.
b Approved for future payment				
Total ► 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions.)
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	1,648.	
4 Dividends and interest from securities			14	116,301.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	42,481.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				160,430.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 160,430.

(See worksheet in line 13 instructions to verify calculations.)

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

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). (See instructions.)
	N/A

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If 'Yes,' complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Michelle R Montgomery 5/14/13 ▶ Representative Treasurer Form 2848 Attached

Signature of officer or trustee Date Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Michelle R. Montgomery, CPA	Michelle R. Montgomery, CPA Michelle R Montgomery	05/13/13	X	P00971061

Firm's name ▶ MICHELLE R. MONTGOMERY, CPA Firm's EIN ▶ 45-3212404

Firm's address ▶ P. O. Box 41199 Norfolk VA 23541 Phone no. (757) 724-0050

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: Tokyo Union Church Foundation, Inc.

Employer identification number: 51-6024083

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)(____) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 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 . . . . ► $ ____________

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

Name of organization: Tokyo Union Church Foundation, Inc.

Employer identification number: 51-6024083

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Alan Sorba 2-19-2 Mita, Minato-ku Tokyo 108-0073, JA	$ 9,096.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	Alison Birch Harada 20-16 Oyama-cho Shibuya-ku Tokyo 151-0065, JA	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3	Christopher Couch The Mark 102, 3-11-9 Minami Azabu, Minato-ku Tokyo 106-0047, JA	$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4	Christine Edman 1-2-33 Komazawa, Setagaya-ku Tokyo 154-0012, JA	$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5	Dan or Ruth Brandsma 2-35-2 Mejiro, Toshima-ky Tokyo 171-0031, JA	$ 23,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6	Jeffrey Hayman Fouttle West St, #11M New York NY 10004	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization: Tokyo Union Church Foundation, Inc.

Employer identification number: 51-6024083

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Janet Nelson Takeyama 3-41-2 Sanno, Ota-ku Tokyo 143-0023 JA	$ 5,600.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
8	Jennifer Browning Busbee U S Embassy Tokyo, 1-10-5 Akasaka, Minato-ku Tokyo 107-8420 JA	$ 6,148.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
9	John & Jessie Zhou 1-27-4-303 Minami Azabu, Minato-ku Tokyo 106-0073 JA	$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
10	John Miller 9 Roseworthy Crescent Farrer ACT 2607 Australia	$ 5,265.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
11	John Mullins 7 South Bay Close Block B 77th Fl Hong Kong	$ 120,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
12	Kathy Koll 5-20-11 Jingumae, Shubuya-ku Tokyo 150-0001 JA	$ 72,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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

Name of organization: Tokyo Union Church Foundation, Inc.

Employer identification number: 51-6024083

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	Loanne Olson 3-39-12 Sekimachi, Nerima-ku Tokyo 177-0051 JA	$ 11,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
14	Reed P Maurer 1-5-12-101 Kita Aoyama, Minato-ku Tokyo 107-0061 JA	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
15	Tiffani Anderson/Nathan Floyd 1-4-20-102 Nishi Azabu, Minato-ku Tokyo 106-0031 JA	$ 11,565.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
16	Tom Dadds 6015 State Bridge Road, Apt 2305 Duluth GA 30097	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
17	Wallace Higgins 4-16-20 Kutsunoya Aoi-ku, Shizuoka-shi Shizuoka-ken 420-0816 JA	$ 7,700.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
18	Wolodimir Wolowec 2-1-31-303 Mita, Minato-ku Tokyo 108-0073 JA	$ 12,040.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization: Tokyo Union Church Foundation, Inc.

Employer identification number: 51-6024083

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	Christopher Duffy 133 West 122 St. New York NY 10027	$ 21,558.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
20	Joseph L. Dunkle 8-9-18 Fukasawa, Setagaya-ku Tokyo 158-0081 JA	$ 29,567.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Name of organization: Tokyo Union Church Foundation, Inc.

Employer identification number: 51-6024083

Part II Noncash Property (see instructions). Use duplicate copies of Part 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
19	100 shares IBM stock	$ 21,558.	07/31/12
20	400 shares ISHARES FTSE HK	$ 15,816.	12/18/12
20	358 shares ISHARES FTSE HK	$ 13,751.	12/07/12
		$	
		$	
		$	

Form 990-PF Part I, Line 6a	Net Gain or Loss From Sale of Assets	2012

Name: Tokyo Union Church Foundation, Inc.

Employer Identification Number: 51-6024083

Asset Information:

Description of Property: Publicly traded securities-capital gain distrib
Date Acquired: various
How Acquired: Purchased
Date Sold: various
Name of Buyer:
Sales Price: 1,321.
Cost or other basis (do not reduce by depreciation): 0.
Sales Expense:
Valuation Method:
Total Gain (Loss): 1,321.
Accumulation Depreciation:

Description of Property: Publicly traded securities-donated stock
Date Acquired: various
How Acquired: Donated
Date Sold: various
Name of Buyer:
Sales Price: 71,508.
Cost or other basis (do not reduce by depreciation): 30,348.
Sales Expense:
Valuation Method:
Total Gain (Loss): 41,160.
Accumulation Depreciation:

Description of Property:
Date Acquired:
How Acquired:
Date Sold:
Name of Buyer:
Sales Price:
Cost or other basis (do not reduce by depreciation):
Sales Expense:
Valuation Method:
Total Gain (Loss):
Accumulation Depreciation:

Description of Property:
Date Acquired:
How Acquired:
Date Sold:
Name of Buyer:
Sales Price:
Cost or other basis (do not reduce by depreciation):
Sales Expense:
Valuation Method:
Total Gain (Loss):
Accumulation Depreciation:

Description of Property:
Date Acquired:
How Acquired:
Date Sold:
Name of Buyer:
Sales Price:
Cost or other basis (do not reduce by depreciation):
Sales Expense:
Valuation Method:
Total Gain (Loss):
Accumulation Depreciation:

Description of Property:
Date Acquired:
How Acquired:
Date Sold:
Name of Buyer:
Sales Price:
Cost or other basis (do not reduce by depreciation):
Sales Expense:
Valuation Method:
Total Gain (Loss):
Accumulation Depreciation:

Description of Property:
Date Acquired:
How Acquired:
Date Sold:
Name of Buyer:
Sales Price:
Cost or other basis (do not reduce by depreciation):
Sales Expense:
Valuation Method:
Total Gain (Loss):
Accumulation Depreciation:

Description of Property:
Date Acquired:
How Acquired:
Date Sold:
Name of Buyer:
Sales Price:
Cost or other basis (do not reduce by depreciation):
Sales Expense:
Valuation Method:
Total Gain (Loss):
Accumulation Depreciation:

Underpayment Penalty Statement

2012

► Attach to return

Name: Tokyo Union Church Foundation, Inc.

Employer Identification No.: 51-6024083

'Event'	Date	Amount Due	Amount Paid	Balance Due (Overpayment)	Percent	# of Days	Penalty
Amount Due	05/15/12	393.		393.	3.00	0	
Applied	05/15/12		0.	393.	3.00	31	1.00
Amount Due	06/15/12	393.		786.	3.00	92	5.93
Amount Due	09/15/12	393.		1,179.	3.00	90	8.70
Payment	12/14/12		3,109.	-1,930.	3.00		
Amount Due	12/15/12	393.		-1,537.	3.00		
Date Filed	05/15/13			-1,537.	3.00		

Total Penalty 15.63

cpcr1401.SCR 05/25/12

Form 990-PF, Page 1, Part I, Line 18
Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Foreign taxes	2,534.	2,534.		
Section 4940 tax	3,949.			
Total	6,483.	2,534.		

Form 990-PF, Page 1, Part I, Line 23
Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Bank charges	727.	727.		
Corp registered agent	527.			528.
Total	1,254.	727.		528.

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a *Paid during the year*				
National Council of Churches in Philippines 879 EDS Barangay, West Triangle Quezon City, Philippines		Public Charity	Emergency relief for earthquake in Negros Oriental	Person or [ ] Business [X] 2,311.
Peace Center for the Blind P. O. Box 19103 E. Jerusalem, Israel		Public Charity	Support blind women in Palestine. Help with education, independent living, etc.	Person or [ ] Business [X] 7,200.
Philippine Self Help Fdtn 725 B.S. Aquino Dr. Villamonte Bacolod City, Philipines		Public Charity	Assist families with loans, medical help, etc.	Person or [ ] Business [X] 31,811.
Program Communitario de Reconiliacao R Hilario Ascabusi 25 04836-220 vila Sao Jose Sao Paulo-SP Brazil		Public Charity	Attend to low-income with education	Person or [ ] Business [X] 6,256.
Project To Support Refugees from Burma 12 Highworth Ave Cambridge CB4 2BG, UK		Public Charity	Provide refugees with education, emotional, & spiritual support	Person or [ ] Business [X] 8,148.
Rainbow Missions P O Box 1526 Renton WA 98057		Public Charity	Support underprivileged & disabled youth & families in China	Person or [ ] Business [X] 11,664.
Tokyo Union Church 5-7-7 Jingumae, Shibuya-ku Tokyo 150-0001 Japan		Public Charity	Support operations of international church	Person or [ ] Business [X] 50,979.
Total				118,369.

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

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Jahn & Associates	Accounting & tax consulting	1,540.			1,540.
Capin Crouse LLP	Accounting advice	400.			400.
Hutchings & Hutchings	Accounting advice	442.			442.
Michelle R. Montgomery, CPA	Prepare Form 990PF	2,093.			2,093.
Total		4,475.			4,475.

Form 990-PF, Page 2, Part II, Line 10b
L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year Book Value	Fair Market Value
Corporate stock	49,428.	41,051.
Mutual funds/closed end funds/UIT	4,241,566.	4,443,984.
Total	4,290,994.	4,485,035.

Form 990-PF, Page 2, Part II, Line 22
Other Liab Stmt

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
Reserve for New Building	1,219,406.	1,293,407.
Total	1,219,406.	1,293,407.

Fiscal Statement

TOKYO UNION CHURCH FOUNDATION

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/12	Unrealized Gain or (Loss)	Est Accrued Interest	Est Annual Income
	Cash and Money Funds						
	CASH		107,362.02	107,362.02			
74,717	ML BANK DEPOSIT PROGRAM	06/29/12	74,717.00	74,717.00			52.30
536,080	PREFERRED DEPOSIT	04/14/10	536,080.00	536,080.00			804.12
	Total Cash and Money Funds		**718,159.02**	**718,159.02**			**856.42**

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/12	Unrealized Gain or (Loss)	Est Annual Income
	Equities					
2,000	ANNALY CAP MGMT INC	08/06/12	34,059.00	28,080.00	(5,979.00)	3,600.00
835	ANNALY CAP MGMT INC	08/07/12	13,951.24	11,723.40	(2,227.84)	1,503.00
88	ANNALY CAP MGMT INC	10/31/12	1,403.60	1,235.52	(168.08)	159.00
	(.8715 FRACTIONAL SHARE)	10/31/12	13.90	12.24	(1.66)	2.00
	Total Equities		**49,427.74**	**41,051.16**	**(8,376.58)**	**5,264.00**

Fiscal Statement

TOKYO UNION CHURCH FOUNDATION

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/12	Unrealized Gain or (Loss)	Est Annual Income
	Mutual Funds/Closed End Funds/UIT					
6,691	ISHARES MSCI AUSTRALIA INDEX FUND	06/14/11	161,713.49	168,211.74	6,498.25	9,040.00
	.6541 Fractional Share	12/28/12	14.71	16.44	1.73	1.00
2,074	ISHARES MSCI SINGAPORE INDEX FUND	06/14/11	27,180.85	28,393.06	1,212.21	1,125.00
	.3835 Fractional Share	12/28/12	5.21	5.25	0.04	1.00
921	ISHARES MSCI SOUTH KOREA INDEX FUND	06/14/11	52,097.54	58,347.19	6,249.65	336.00
	.1896 Fractional Share	12/28/12	11.83	12.01	0.18	1.00
5,771	ISHARES MSCI EAFE INDEX FUND	06/14/11	317,515.24	328,139.06	10,623.82	10,146.00
	.0427 Fractional Share	12/28/12	2.40	2.43	0.03	1.00
3,233	ISHARES IBOXX $ INVT GRADE CORP BD FUND	06/02/11	368,036.71	391,160.67	23,123.96	14,963.00
	.8854 Fractional Share	12/10/12	108.11	107.12	(0.99)	5.00
817	ISHARES BARCLYS 1-3 YEAR TREAS INDEX FUND	06/02/11	69,570.71	68,971.14	(599.57)	255.00
	.7517 Fractional Share	12/10/12	63.45	63.46	0.01	1.00
2,431	ISHARES MSCI EMERGING MKTS INDEX FD	06/14/11	105,138.67	107,814.85	2,676.18	1,809.00
	.5753 Fractional Share	12/28/12	24.99	25.51	0.52	1.00
2,002	ISHARES TRUST DOW JONES SELECT DIVID INDEX FD	06/14/11	106,435.01	114,594.48	8,159.47	4,247.00
	.6276 Fractional Share	12/27/12	36.22	35.92	(0.30)	2.00
8,879	FLAHERTY & CRUMRINE / CLAYMORE PFD SEC INC FD	03/21/12	162,577.65	173,584.45	11,006.80	14,491.00

PLEASE SEE REVERSE SIDE

TOKYO UNION CHURCH FOUNDATION

EMA Fiscal Statement

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/12	Unrealized Gain or (Loss)	Est Annual Income
	Mutual Funds/Closed End Funds/UIT					
	.3538 Fractional Share	12/04/12	6.72	6.92	0.20	1.00
2,304	VANGUARD INFORMATION TECH ETF	06/14/11	142,711.52	159,229.44	16,517.92	1,920.00
	.5892 Fractional Share	12/28/12	40.16	40.72	0.56	1.00
3,273	ISHARES FTSE HK CHINA 25 INDEX FUND	04/15/05	74,777.47	132,392.85	57,615.38	3,067.00
6	ISHARES FTSE HK CHINA 25 INDEX FUND	07/23/08		242.70		6.00
3,833	ISHARES BARCLAYS MBS BON FUND	06/02/11	414,627.31	413,925.67	(701.64)	7,571 00
	.9302 Fractional Share	12/10/12	100.58	100.45	(0.13)	2.00
5,739	VANGUARD SHORT TERM BOND	06/01/11	469,046.15	464,801.61	(4,244.54)	7,157.00
	.4009 Fractional Share	12/10/12	32.61	32.47	(0.14)	1.00
	.0001 Fractional Share	09/13/12		0.01		
1,651	MARKET VECTORS RUSSIA	06/14/11	51,128.35	49,364.90	(1,763.45)	1,204.00
	.3814 Fractional Share	01/04/12	10 47	11.40	0.93	1.00
1,748	SPDR S P DIVID ETF	06/14/11	92,939.49	101,663.68	8,724.19	3,337.00
	.2042 Fractional Share	10/04/12	11.94	11.88	(0.06)	1.00
771	SPDR S P CHINA	06/14/11	52,721.92	57,123.39	4,401.47	1,155.00
	.1435 Fractional Share	06/28/12	8.85	10.63	1.78	1.00
7,667	SPDR BARCLAYS HIGH YIELD BOND ETF	06/02/11	300,716.91	312,123.57	11,406.66	21,069.00
	.3488 Fractional Share	12/12/12	14.25	14.20	(0.05)	1.00
943	ISHARES JP MORGAN EM BON	07/11/11	105,464.50	115,790.97	10,326.47	4,832.00

PLEASE SEE REVERSE SIDE

TOKYO UNION CHURCH FOUNDATION

EMA Fiscal Statement

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/12	Unrealized Gain or (Loss)	Est Annual Income
	Mutual Funds/Closed End Funds/UIT					
	.3316 Fractional Share	12/10/12	40.27	40.72	0.45	2.00
2,626	WISDOMTREE INDIA EARNINGS	06/14/11	51,487.32	50,865.62	(621.70)	426.00
	.6228 Fractional Share	10/01/12	11.77	12.06	0.29	1.00
2,115	SPDR S AND P INTL DVD ETF	07/11/11	106,254.91	101,752.65	(4,502.26)	6,299.00
	.9272 Fractional Share	10/04/12	40.89	44.61	3.72	3.00
854	MARKET VECTORS AFRICA TR	06/14/11	26,007.68	26,772.90	765.22	908.00
1,724	MARKET VECTORS ETF TR	06/14/11	50,929.56	49,375.36	(1,554.20)	878.00
	.5394 Fractional Share	01/04/12	15.66	15.45	(0.21)	1.00
2,512	ISHARES MSCI BRAZIL FREE INDEX FUND	06/14/11	157,649.03	140,521.28	(17,127.75)	3,942.00
	.5274 Fractional Share	12/28/12	27.94	29.50	1.56	1.00
3,195	GLOBAL X CHINA CONSUMER ETF	06/14/11	50,550.08	47,509.65	(3,040.43)	531.00
	.9604 Fractional Share	01/10/12	13.59	14.28	0.69	1.00
22,568	INVESCO SENIOR INCOME TRUST	04/10/12	109,796.28	116,902.24	7,105.96	8,260.00
	.7454 Fractional Share	12/03/12	3.82	3.86	0.04	1.00
2,954	MATERIALS SELECT SECTOR SPDR FUND	06/14/11	104,587.60	110,893.16	6,305.56	2,520.00
	.2612 Fractional Share	10/04/12	9.62	9.81	0.19	1.00
3,623	HEALTH CARE SELECT SPDR	06/14/11	129,674.60	144,487.05	14,812.45	2,906.00

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Fiscal Statement

TOKYO UNION CHURCH FOUNDATION

CURRENT PORTFOLIO SUMMARY

Quantity	Security Description	Date Acquired	Total/Adj Cost Basis	Fiscal Year Value 12/31/12	Unrealized Gain or (Loss)	Est Annual Income
	Mutual Funds/Closed End Funds/UIT					
	.2892 Fractional Share	10/04/12	11.85	11.53	(0 32)	1.00
2,769	SECTOR SPDR ENERGY	06/14/11	189,594.34	197,761.98	8,167.64	3,600.00
	.8256 Fractional Share	10/04/12	59.23	58.96	(0.27)	2.00
5,554	SECTOR SPDR INDUSTRIAL	06/14/11	189,876.60	210,496.60	20,620.00	4,777.00
	.8446 Fractional Share	10/04/12	30.87	32.01	1.14	1.00
	Total Mutual Funds/Closed End Funds/UIT		4,241,565.50	4,443,983.52	202,175.31	142,814.00

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No 1545-0150
For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I **Power of Attorney**

Caution: *A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
Tokyo Union Church Foundation, Inc. 7-7 Jingumae, 5-Chome, Shibuya-ku Tokyo 150-0001 JAPAN	51-6024083	
	Daytime telephone number: (81)-3-3400-0767	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 **Representative(s)** must sign and date this form on page 2, Part II.

Name and address	
Michelle R. Montgomery, CPA P. O. Box 41199 Norfolk, VA 23541 Check if to be sent notices and communications ☑	CAF No. 2605-68970R PTIN P00971061 Telephone No. 757-724-0050 Fax No. 866-312-5695 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address Check if to be sent notices and communications ☐	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 **Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Return of Exempt Organizations	990 series	2011 through 2014
Information Returns	1096, 1099 series	2012 through 2014
Civil Penalties	N/A	2011 through 2014

4 **Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** . . . . ▶ ☐

5 **Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☑ Signing a return; This power of attorney is being filed pursuant to Treasury reg. 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent

☐ Other acts authorized: by reason of continuous absence from the U. S. for more than 60 days prio to the date required by law for filing the return. (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here . . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature	Date	Title (if applicable)
[illegible]	[illegible]	Treasurer

Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual
Joseph L. Dunkle	1 7 9 3 1	Tokyo Union Church Foundation, Inc.

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer's organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
b	VA	10541	Michelle R Montgomery	1/16/13