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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.

2012

Open to public inspection

For calendar year 2012 or tax year beginning

, and ending

Name of foundation MARION PARK LEWIS FOUNDATION FOR THE ARTS		A Employer identification number 54-1620612						
Number and street (or P.O. box number if mail is not delivered to street address) 1520 COMMERCE STREET #116	Room/suite	B Telephone number 540-837-9998						
City or town, state, and ZIP code WINCHESTER, VA 22601		C If exemption application is pending, check here ☐						
G Check all that apply: <table border="0"> <tr> <td>☐ Initial return</td> <td>☐ Initial return of a former public charity</td> </tr> <tr> <td>☐ Final return</td> <td>☐ Amended return</td> </tr> <tr> <td>☐ Address change</td> <td>☐ Name change</td> </tr> </table>		☐ Initial return	☐ Initial return of a former public charity	☐ Final return	☐ Amended return	☐ Address change	☐ Name change	D 1. Foreign organizations, check here ☐
☐ Initial return	☐ Initial return of a former public charity							
☐ Final return	☐ Amended return							
☐ Address change	☐ Name change							
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation		2 Foreign organizations meeting the 85% test, check here and attach computation ☐						
☐ 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, col (c), line 16) \$ 2,740,563.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received			N/A	
2 Check ☒ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	70,293.	70,293.		STATEMENT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	49,830.			
b Gross sales price for all assets on line 6a	132,622.			
7 Capital gain net income (from Part IV, line 2)		49,830.		
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)				
11 Other income				
12 Total. Add lines 1 through 11	120,123.	120,123.		
13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees	STMT 2	695.	0.	0.
c Other professional fees	STMT 3	3,535.	0.	0.
17 Interest				
18 Taxes	STMT 4	4,611.	1,869.	0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses	STMT 5	552.	0.	0.
24 Total operating and administrative expenses. Add lines 13 through 23	9,393.	1,869.		0.
25 Contributions, gifts, grants paid	131,031.			131,031.
26 Total expenses and disbursements. Add lines 24 and 25	140,424.	1,869.		131,031.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-20,301.			
b Net investment income (if negative, enter -0-)		118,254.		
c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	42,395.	59,763.	59,763.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
11 Investments - land, buildings, and equipment basis ▶				
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 6	1,941,391.	1,903,722.	2,680,800.	
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)	1,983,786.	1,963,485.	2,740,563.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	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.			
	24 Unrestricted			
	25 Temporarily restricted			
	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	3,327.	3,327.	
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	1,980,459.	1,960,158.		
30 Total net assets or fund balances	1,983,786.	1,963,485.		
31 Total liabilities and net assets/fund balances	1,983,786.	1,963,485.		

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)	1,983,786.
2 Enter amount from Part I, line 27a	-20,301.
3 Other increases not included in line 2 (itemize) ▶	0.
4 Add lines 1, 2, and 3	1,963,485.
5 Decreases not included in line 2 (itemize) ▶	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	1,963,485.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b SEE ATTACHED STATEMENT			
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 132,622.		82,792.	49,830.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			49,830.

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	49,830.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	{ }	3	N/A

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	139,972.	2,631,003.	.053201
2010	130,000.	2,455,771.	.052937
2009	129,221.	2,166,621.	.059642
2008	149,250.	2,614,034.	.057096
2007	143,443.	3,036,872.	.047234

2 Total of line 1, column (d)	2	.270110
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	.054022
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	2,581,313.
5 Multiply line 4 by line 3	5	139,448.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,183.
7 Add lines 5 and 6	7	140,631.
8 Enter qualifying distributions from Part XII, line 4	8	131,031.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1 2,365.
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 2,365.
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 2,365.
6 Credits/Payments:		
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a 2,200.	
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 2,200.
8 Enter any penalty for underpayment of estimated tax. Check here ☐ 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		9 165.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10
11 Enter the amount of line 10 to be: Credited to 2013 estimated tax ☐ 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
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for 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
1c 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. \$ 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		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
4b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
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) <u>VA</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>INFO@MPLEF-ARTS.ORG</u>	13	X	
14 The books are in care of ► <u>JOHN P. LEWIS</u> Telephone no. ► <u>540-837-9998</u> Located at ► <u>P.O. BOX 398, MILLWOOD, VA</u> ZIP+4 ► <u>22646</u>			
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	N/A	
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? ☐ 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)? Organizations relying on a current notice regarding disaster assistance check here	N/A		
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?	1b		
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 ► b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►	1c		X
3a 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.) N/A	2b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b		X

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

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ 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
▶ ☐

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?

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

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.

(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
MARJORIE S. LEWIS 1520 COMMERCE STREET #116 WINCHESTER, VA 22601	PRESIDENT 0.00	0.	0.	0.
JOHN P. LEWIS 1520 COMMERCE STREET #116 WINCHESTER, VA 22601	VICE PRESIDENT 0.00	0.	0.	0.
DAVID P. LEWIS 1520 COMMERCE STREET #116 WINCHESTER, VA 22601	SECRETARY 0.00	0.	0.	0.
HOWARD P. LEWIS 1520 COMMERCE STREET #116 WINCHESTER, VA 22601	TREASURER 0.00	0.	0.	0.

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

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

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

▶ 0

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Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

[illegible]

Total number of others receiving over \$50,000 for professional services

0

Part IX-A

Summary of Direct Charitable Activities

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

Expenses

1	N/A	
2		
3		
4		

Part IX-B

Summary of Program-Related Investments

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

0.

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	2,579,077.
b	Average of monthly cash balances	1b	31,478.
c	Fair market value of all other assets	1c	10,067.
d	Total (add lines 1a, b, and c)	1d	2,620,622.
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	2,620,622.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	39,309.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,581,313.
6	Minimum investment return. Enter 5% of line 5	6	129,066.

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	129,066.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	2,365.
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	2,365.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	126,701.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	126,701.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	126,701.

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	131,031.
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	131,031.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	131,031.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				126,701.
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2012:				
a From 2007				
b From 2008	17,182.			
c From 2009	22,448.			
d From 2010	8,843.			
e From 2011	10,604.			
f Total of lines 3a through e	59,077.			
4 Qualifying distributions for 2012 from Part XII, line 4: ▶ \$ 131,031.				
a Applied to 2011, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2012 distributable amount				126,701.
e Remaining amount distributed out of corpus	4,330.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	63,407.			
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			0.	
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 instr.			0.	
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)	0.			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	63,407.			
10 Analysis of line 9:				
a Excess from 2008	17,182.			
b Excess from 2009	22,448.			
c Excess from 2010	8,843.			
d Excess from 2011	10,604.			
e Excess from 2012	4,330.			

**MARION PARK LEWIS FOUNDATION
FOR THE ARTS**

Form 990-PF (2012)

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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				
SEE ATTACHED SCHEDULE DETAILING GRANT RECIPIENTS 1520 COMMERCE ST., #116 WINCHESTER, VA 22601	NONE		TO PROMOTE EDUCATION FOR THE ARTS	131,031.
Total			▶ 3a	131,031.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514	(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	70,293.	
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	49,830.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		0.		120,123.	0.
13 Total. Add line 12, columns (b), (d), and (e)				13	120,123.

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

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

[illegible]

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		X
(2) Other assets		X
b Other transactions:		
(1) Sales of assets to a noncharitable exempt organization		X
(2) Purchases of assets from a noncharitable exempt organization		X
(3) Rental of facilities, equipment, or other assets		X
(4) Reimbursement arrangements		X
(5) Loans or loan guarantees		X
(6) Performance of services or membership or fundraising solicitations		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

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

b If "Yes," complete the following schedule.		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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.			May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No	
	Signature of officer or trustee <i>[Signature]</i>		Date <i>12-27-13</i>	Title <i>Vice president</i>	
Paid Preparer Use Only	Print/Type preparer's name JAMES M. VERMILLION, JR., CPA		Preparer's signature <i>[Signature]</i>		Date <i>2-27-13</i>
	Check ☐ if self-employed		PTIN P00523485		
	Firm's name HOTTEL & WILLIS, P.C.			Firm's EIN 54-1135771	
	Firm's address 314 NORTH BRADDOCK STREET WINCHESTER, VA 22601			Phone no. (540) 662-0325	

2012-2013
Marion Park Lewis Grant Recipients
Art

Name City	Institution	Purpose	Amt Recom'd	Comments
Orin Adcox Winchester	Lord Fairfax Community College	College Tuition	2400	
James Cochran Berryville	Virginia Commonwealth Univ	College Tuition	2000	
Larissa Gallaher Stephens City	Bridgewater College	College Tuition	1000	
Heather Justice Front Royal	Full Sail University	College Tuition	2000	
Ian Mutchler Martinsburg	Savannah College of Art & Design	College Tuition	4000	
Benjamin Paige Winchester	George Mason University	College Tuition	4000	
Beverly Pearce Winchester	Public Laboratory for Open Technology and Science w/ Adam Griffith	Mentorship	3250	
Kyle Saxton Harrisonburg	Virginia Commonwealth Univ	College Tuition	3000	
Sarah Sullivan Martinsburg	Shepherd University	College Tuition	1084	
Victoria Veach Woodstock	Ohio Wesleyan College	College Tuition	4000	
Lauren Zillinger Shepherdstown	WVU	College Tuition	1000	
11			27734	

Dance 1

Name City	Institution	Purpose	Amt Recom'd	Comments
Chelsey Bennett Martinsburg	Broadway Dance Center	Intern Program	1750	
Leah Heller McGaheysville	Richmond Ballet Company	Summer Intensive	1800	
Jessica Kinnaman Charles Town	Lilla Seber Private Training Program	Annual Tuition	5000	
Anastasia Kubanda Front Royal	Cen PA Youth Ballet School Yr Cen PA Youth Ballet Summer The Royal Ballet School	Annual & Summer Tuit Wkshop Tuit	4315 942	
Emily Reed Winchester	Mercyhurst University	College Tuition	1000	
5			14807	College and Year Round

Dance 2

Name City	Institution	Purpose	Amt Recom'd	Comments
Nadia Myers Stephens City	Kirov Academy of Ballet	Workshop Tuition	3550	
Sophia Myers Stephens City	Academy of Russian Classical Ballet	Workshop Tuition	700	
Nicolette White Martinsburg	Ballet Austin	Workshop Tuition	1240	
3			5490	

Literature

Name City	Institution	Purpose	Amt Recom'd	Comments
Aleina Kreider Harrisonburg	College of William & Mary	College Tuition	5000	
1			5000	

Music

Name City	Institution	Purpose	Amt Recom'd	Comments
Yongsook Baber Winchester	Shenandoah University	College Tuition	7000	
Stephen Barnes Winchester	Peabody Institute	College Tuition	5000	
Kayla Becker Bridgewater	Bridgewater College	College Tuition	1000	
David Chavez Winchester	George Mason University	College Tuition	4500	
Melissa Chavez Winchester	Castleton Artists Training Program	Workshop Tuition	2000	
Matthew Gillich Martinsburg	West Virginia Wesleyan	College Tuition	1000	
Dwayne Harney Winchester	Shenandoah University	College Tuition	1000	
Charles Perry Maddox Broadway	University of Michigan	College Tuition	2500	
Aaron Nexsen Martinsburg	Indiana University of Pennsylvania	College Tuition	2000	
Dillon Robb Winchester	The Boston Conservatory	College Tuition	3000	
10			29000	

Theatre, Music Theatre and Broadcasting

Name City	Institution	Purpose	Amt Recom'd	Comments
Caitlin McAvoy Hinton Music Theatre	James Madison University	College Tuition	3000	
Cassandra Medcalf Stephens City Broadcasting	Ithaca College	College Tuition	5000	
Chancellor Morris Elkton Theatre	Christopher Newport University	College Tuition	2500	
Nichole Naccash Front Royal Music Theatre	Christopher Newport University	College Tuition	3500	
4			14000	

Organizations

Organization	For	Amt. Recom'd	Comments
Barns of Rose Hill, Inc./ Drama Workshop	Drama Workshops	1300	
Barns of Rose Hill, Inc./ EarthFest Youth Arts Pav'l	EarthFest Youth Arts Pavillion	1000	
Inwood Dance Co.	Guest Artist	2000	
Masterworks Chorus	Concert	2000	
Museum of the Shenandoah Valley	Teen Art Program	2500	
Opus Oaks, an Art Place, Inc.	Intern Salaries	6475	
Rockingham Ballet Theatre	Master Class	2600	
Shenandoah Arts Council	Interns	500	
Shenandoah Arts Council	Latino Heritage Month	1000	
Shenandoah Arts Council	Summer Arts Camps	625	
Shenandoah Valley Discovery Museum	Art-in-the-Making	4000	
Shenandoah Valley Music Festival	ArtReach	3000	
Wayside Foundation for Arts	Intern Program	8000	
13 projects 10 organizations		35000	

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 920 SH ISHARES RUSSELL 1000 GROWTH ETF		P	04/08/03	04/19/12
b 438 SH ISHARES TRUST RUSSELL 1000 VALUE INDEX FD		P	04/08/03	04/19/12
c 112 SH SPDR MIDCAP 400 ETF TRUST		P	04/08/03	04/19/12
d 20,000 SH INTL BUSINESS MACHINES CORP 4.75 11/29/		P	12/13/02	11/29/12
e CAPITAL GAINS DIVIDENDS				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

(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 59,983.		34,463.	25,520.
b 29,985.		19,754.	10,231.
c 19,884.		8,575.	11,309.
d 20,000.		20,000.	0.
e 2,770.			2,770.
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			25,520.
b			10,231.
c			11,309.
d			0.
e			2,770.
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

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	49,830.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES		STATEMENT	1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT		
THRU GOLDMAN-SACHS (DIVIDENDS)	72,051.	2,770.	69,281.		
THRU GOLDMAN-SACHS (INTEREST)	1,012.	0.	1,012.		
TOTAL TO FM 990-PF, PART I, LN 4	73,063.	2,770.	70,293.		

FORM 990-PF		ACCOUNTING FEES		STATEMENT	2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTING FEES	695.	0.		0.	
TO FORM 990-PF, PG 1, LN 16B	695.	0.		0.	

FORM 990-PF		OTHER PROFESSIONAL FEES		STATEMENT	3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ADMINISTRATOR FEES	3,535.	0.		0.	
TO FORM 990-PF, PG 1, LN 16C	3,535.	0.		0.	

FORM 990-PF		TAXES		STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL TAX PAYMENTS	2,742.	0.		0.	
FOREIGN TAX PAID FROM DIVIDENDS	1,869.	1,869.		0.	
TO FORM 990-PF, PG 1, LN 18	4,611.	1,869.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
MISCELLANEOUS	100.	0.		0.	
POSTAGE	65.	0.		0.	
OFFICE SUPPLIES	113.	0.		0.	
WEBSITE MAINTENANCE	274.	0.		0.	
TO FORM 990-PF, PG 1, LN 23	552.	0.		0.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	6
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
THRU GOLDMAN-SACHS <DETAILS ON FILE>	FMV	1,900,566.	2,680,800.	
THRU GOLDMAN-SACHS <ACCRUED INCOME>	FMV	3,156.	0.	
TOTAL TO FORM 990-PF, PART II, LINE 13		1,903,722.	2,680,800.	

FORM 990-PF	GRANT APPLICATION SUBMISSION INFORMATION	STATEMENT	7
	PART XV, LINES 2A THROUGH 2D		

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

MARION PARK LEWIS FOUNDATION FOR THE ARTS
1520 COMMERCE ST. #116
WINCHESTER, VA 22601

TELEPHONE NUMBER

540-837-9998

FORM AND CONTENT OF APPLICATIONS

GRANT APPLICATION AVAILABLE ON THE FOUNDATION'S WEBSITE.

ANY SUBMISSION DEADLINES

MARCH 15

RESTRICTIONS AND LIMITATIONS ON AWARDS

APPLICANTS SHOULD BE RESIDENTS OF, AND ORGANIZATIONS SHOULD BE LOCATED IN, THE NORTHERN SHENANDOAH VALLEY, INCLUDING THE CITIES OF WINCHESTER AND HARRISONBURG AND THE COUNTIES OF FREDERICK, CLARKE, WARREN, SHENANDOAH, PAGE, AND ROCKINGHAM IN VIRGINIA, AND THE COUNTIES OF JEFFERSON, AND BERKELEY IN WEST VIRGINIA.