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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2012

OMB No 1545-1150

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

Open to Public Inspection

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning

, 2012, and ending

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20 C Name of organization B Check if applicable D Employer identification number Address change Friendship Organization of the Diocese of Vinh 94-2764265 Room/suite Name change Number and street (or P O box, if mail is not delivered to street address) E Telephone number Initial return 1997 North Star Circle (408)263-0386 Terminated City or town, state or country, and ZIP + 4 F Group Exemption Amended return Number ▶ Application pending San Jose, CA 95131 H Check ▶ ☐ If the organization is not G Accounting Method: ✓ Cash ☐ Accrual Other (specify) ▶ Website: ▶ required to attach Schedule B J Tax-exempt status (check only one) — ✓ 501(c)(3) ☐ 501(c) ((Form 990, 990-EZ, or 990-PF)) ◀ (insert no.) ☐ 4947(a)(1) or If the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts if gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I. 1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 2 3 Membership dues and assessments. 3 4 Investment income 4 5a Gross amount from sale of assets other than inventory 5a Less: cost or other basis and sales expenses Y. 2.9.2013. 5b Gain or (loss) from sale of assets other than inventory (Subtractaine 5b from line 5a) Gaming and fundraising events Gross income from gaming (attach Schedule G if greater than 6a Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . 6b Less: direct expenses from gaming and fundraising events . . . 6c Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract 6d 7a Gross sales of inventory, less returns and allowances 7a 7b Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c С 8 8 9 **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9 198,219.37 10 Grants and similar amounts paid (list in Schedule O) 10 212,109.00 Benefits paid to or for members 11 11 12 Salaries, other compensation, and employee benefits 12 13 Professional fees and other payments to independent contractors . . . 13 14 14 15 15 590.31 16 16 3,070.75 17 **Total expenses.** Add lines 10 through 16. 17 215.770.06 Excess or (deficit) for the year (Subtract line 17 from line 9) 18 (17,550.69)Net Assets 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 19 45,138.27 20 Other changes in net assets or fund balances (explain in Schedule O) . . . 20 0 Net assets or fund balances at end of year. Combine lines 18 through 20 27,587.58

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2012)

Pa	rt II Balance Sheets (see the instructions	-	_	-		
	Check if the organization used Schedule	e O to respond to a	ny question in this			🗸
	•			(A) Beginning of year	L.,	(B) End of year
22	Çash, savings, and investments		· · · · · .	42,950.49		25,399.80
23	Land and buildings				23	
24	Other assets (describe in Schedule O)			2,187.78		2,187.78
25	Total liabilities (describe in Schedule O)	• • • • • •		45,138.27	26	27,587.58
26 27	Net assets or fund balances (line 27 of column	n (B) must agree with		45,138.27	_	27.507.50
Par		<u> </u>	•		21	27,587.58
·	Check if the organization used Schedule	-		•		Expenses
Wha	t is the organization's primary exempt purpose?	improve education for				quired for section (c)(3) and 501(c)(4)
	ribe the organization's program service accompli				orga	anizations and section
as n	neasured by expenses. In a clear and concise mons benefited, and other relevant information for each	nanner, describe the				7(a)(1) trusts, optional others)
28	Grants paid to the Diocese of Vinh, Vietnam, through	h sponsoring charitab	le, educational, hun	nan and		
	cultural programs					
				<u></u> .		
	(Grants \$ 212,109.00) If this amount				28a	212,109.00
29	Activities to promote friendship, unity, understanding	igs, preserving cultur	al heritages among	members		
			•••••	••••	ŀ	
	(Out to the control of the control o					
20	·	includes foreign gra			29a	2,596.71
30	Organizing meetings, general conventions, festivals					
	purposes					
	(Grants \$) If this amount	includes foreign gra	ents check here	▶ □	30a	1,064.35
31	Other program services (describe in Schedule O)				000	1,004.33
	, ,	includes foreign gra		▶ □	31a	al o
32	Total program service expenses (add lines 28a				32	
Par	IV List of Officers, Directors, Trustees, and Ke	y Employees List each	n one even if not com	pensated (see the in	struc	
	Check if the organization used Schedule	O to respond to ar	ny question in this	Part IV		🗆
	(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC (if not paid, enter -0-)		```	Estimated amount of other compensation
David	I Hoa Phan	Drosidont			\top	
	North Star Circle, San Jose, CA 95131	President, 10 hrs/wk			0	0
	Nguyen	Secretary,				
	Garden Bing Circle, San Jose, CA 95131	8 hrs/wk		0	0	
Anni	Nguyen	Treasurer.				
2077	Alviso Adobe Ct., Milpitas, CA 95035	6 hrs/wk	(0	0
					-	
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Part	V Other Information (Note the Schedule A and personal benefit contract statement requirements	s in th	ne	<u> </u>
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part		<u>. C</u>
			Yes	No
33	Qid the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		1
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed			
	copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the			
	change on Schedule O (see instructions)	34	<u> </u>	✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		1
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		√
С	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		1
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		1
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			_
b	Did the organization file Form 1120-POL for this year?	37ь		1
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:	1		
а	Initiation fees and capital contributions included on line 9			
b	Gross receipts, included on line 9, for public use of club facilities			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:			
	section 4911 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit			
	transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been			
	reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter			ĺ
	transaction? If "Yes," complete Form 8886-T	40e		1
41	List the states with which a copy of this return is filed ▶			
42a	The organization's books are in care of ▶ Telephone no. ▶			
	Located at ► ZIP + 4 ►			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over		Yes	No
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country:	42b		. ✓
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank			
	and Financial Accounts.			
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		✓
43	If "Yes," enter the name of the foreign country: ► Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here		. 1	▶ □
	and enter the amount of tax-exempt interest received or accrued during the tax year			
			Yes	No
	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		1
С	Did the organization receive any payments for indoor tanning services during the year?	44c		7
	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	-		<u> </u>
AE-	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	44d 45a	$\vdash \dashv$	√
45a 45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the	+58		_
40D	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	 45h		Ĭ

Form 99	0-EZ (20	012)						Р	age 4
								Yes	No
46		ne organization engage, directly or in							
D 4 1		ndidates for public office? If "Yes," o		, Ραπι	· · · · ·		· 46	<u> </u>	✓
Part '		Section 501(c)(3) organizations		otiona 47, 40h and	I EQ and an	malata th	o tabloo f	or line	
		All section 501(c)(3) organization 50 and 51	is must answer que	stions 47-490 and	1 52, and co	mpiete in	e tables i	or line	2 S
			hadula O ta raspana	l to any avestion in	thic Bort \/I				
		Check if the organization used Sc	nedule O to respond	rto any question in	uns Part VI		· · · ·	Yes	No.
47		ne organization engage in lobbying If "Yes," complete Schedule C, Par		section 501(h) electi		during the	tax 47	res	NO
48	•	•					48		-/
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E									
b		s," was the related organization a se	•	_			. 49b		1
50		plete this table for the organization's						es an	d kev
		oyees) who each received more than							,
		- ,	(b) Average	(c) Reportable	(d) Health	benefits,	·		
	(a)	Name and title of each employee paid more than \$100,000	hours per week devoted to position	compensation (Forms W-2/1099-MISC	benefit plans,				int of ion
None									
			<u> </u>						
				į					
						1			
	T - 1 - 1		01.00.000	<u> </u>	1				
f 51	Comp	number of other employees paid ov plete this table for the organization 000 of compensation from the orga	s five highest compe	ensated independent	t contractors	who each	received	more	than
(a) l	Name ar	nd address of each independent contractor pa	nd more than \$100,000	(b) Type of ser	vice	(c)	Compensati	on	
Vone						·			
						-			
d	Total	number of other independent contra	actors each receiving	over \$100,000	•				
52		ne organization complete Schedule A kempt charitable trusts must attach			s and 4947(a		► ☑ Yes		lo
		of perjury, I declare that I have examined this id complete. Declaration of preparer (other than					owledge and	belief,	ıt ıs
		I. show				5/15/	2013		
Sign		Signature of officer	_		Date	1			
Here		David Hoa Phan, President							
	Type or print name and title								
<u> </u>		Print/Type preparer's name	Preparer's signature	D	ate	О5I- П	, PTIN		

Print/Type preparer's name

Firm's address ►

May the IRS discuss this return with the preparer shown above? See instructions

Paid

Preparer Use Only

► ☐ Yes ☐ No

Check if self-employed

Firm's EIN ▶

Phone no

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions. Internal Revenue Service Name of the organization

Employer identification number

			of the Diocese o								764265	<u>; </u>	
Par	_			rity Status (All orga						instruction	ons.		
1 2 3 4	A A A	church, con school desc hospital or a medical res	vention of churc cribed in section a cooperative ho	ation because it is: (Fo hes, or association of 170(b)(1)(A)(ii). (Attac spital service organiza on operated in conjun- e:	churche ch Sched ation des	s describe ule E.) cribed in	ed in sec section	tion 170	(b)(1)(A)((A)(iii).)(iii). E	Inter the)
5			on operated for b)(1)(A)(iv). (Com	the benefit of a colle	ge or un	versity o	wned or	operated	by a go	vernmen	tal un	it descr	ibed ın
6 7													
8	ПΑ	community	trust described i	n section 170(b)(1)(A)(vi). (Cor	nplete Pa	ırt II.)						
9	re su	ceipts from upport from	activities related	receives: (1) more that to its exempt functent income and unrelater June 30, 1975. See	ions-su lated bus	bject to d siness ta	certain e xable ind	xceptions come (les	s, and (2) ss sectio) no more	e thar	n 33 1/3%	6 of its
10 11 e													
f		_	ation received a	a written determination	on from	the IRS t	hat it is	a Type 	I, Type 	ll, or Typ	oe III 	support	ing
g		ince August Ilowing pers		he organization accep	pted any	gift or co	ontributio	n from a	any of the	•			
	(i)			ndirectly controls, eitlody of the supported o								Yes 1g(i)	No
h	(ii	i) A 35% co	ntrolled entity of	on described in (i) abo a person described in ion about the supporte	i (i) or (ii) a	above? .						1g(ii) Ig(iii)	
	Name o	of supported nization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? (v) Did you notify the organization in col (i) of your support?		nization in of your	(vi) Is the organization in col (i) organized in the US?				-	
				,	Yes	No	Yes	No	Yes	No	<u> </u>		
(A)													
(B)													
(C)													
(D)													
(E)													
			1	1	I	l		l	I	I	i		

Total

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Secti	on A. Public Support						
Calen	dar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	64,767.00	76,683.00	125,598.00	192,429.66	198,219.37	657,697.03
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	o	0	0	0
3	The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0		0
4	Total. Add lines 1 through 3	64,767.00	76,683.00	125,598.00	192,429.66	198,219.37	657,697.03
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)				,		
6	Public support. Subtract line 5 from line 4.						90,101.24
	on B. Total Support				 		567,595.79
	dar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7	Amounts from line 4	64,767.00	76,683.00	125,598.00	192,429.66	198,219.37	657,697.03
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	572.15	0	0	0	0	572.15
9	Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	o	0	0	0
11	Total support. Add lines 7 through 10						658,269.18
12	Gross receipts from related activities, etc.	•	•			12	0
13	First five years. If the Form 990 is for the organization, check this box and stop heron C. Computation of Public Support	re				ear as a section	
				1 001		14	22.22.9/
14 15	Public support percentage for 2012 (line of Public support percentage from 2011 Sch					15	86.23 % 89.31 %
16a	331/3% support test—2012. If the organization						
	box and stop here. The organization qual			·			. ▶ ☑
b	331/3% support test—2011. If the organicheck this box and stop here. The organic				•	15 is 33 ¹ / ₃ % ·	
17a	10%-facts-and-circumstances test—20 10% or more, and if the organization mee Part IV how the organization meets the "factorization".	ets the "facts-a acts-and-circu	and-circumsta mstances" tes	nces" test, che t. The organiza	eck this box an ation qualifies	d stop here. E	xplain in
b	10%-facts-and-circumstances test – 20 15 is 10% or more, and if the organizate Explain in Part IV how the organization m	011. If the orga ion meets the eets the "facts	nization did no "facts-and-cii and-circumst	ot check a box rcumstances" ances" test. Ti	on line 13, 16 test, check th	is box and sto	and line op here.
18	supported organization				 . or 17b. checl	this box and	. ▶ □
	instructions						

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.) If the organization fails to qualify under the tests listed below, please complete Part II.)

Secti	on A. Public Support		<u></u> -				
Calen	dar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1	Gifts, grants, contributions, and membership fees						
_	received (Do not include any "unusual grants.")		i				
2	Gross receipts from admissions, merchandise sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid						l
	to or expended on its behalf						
5	The value of services or facilities		İ				
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5.						
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons				_		
b	Amounts included on lines 2 and 3						
	received from other than disqualified persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
	line 6.)						
Secti	on B. Total Support		•				
Calen	dar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9	Amounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties and income from similar sources .						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
11	Net income from unrelated business	,					
	activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or						·
14	loss from the sale of capital assets						
	(Explain in Part IV.)						
13	Total support. (Add lines 9, 10c, 11,	, , ,					
	and 12.)						
14	First five years. If the Form 990 is for the	e organization	n's first, secon	d, third, fourth	, or fifth tax ye	ear as a section	n 501(c)(3)
	organization, check this box and stop her	re					▶ 🗆
	on C. Computation of Public Suppor						
15	Public support percentage for 2012 (line 8						%
16	Public support percentage from 2011 Sch				· · · · ·	16	%
	on D. Computation of Investment Inc				- (0)	149	
17	Investment income percentage for 2012 (I			-			%
18	Investment income percentage from 2011 331/3% support tests—2012. If the organi						% and line
19a	17 is not more than 33½%, check this box						_
b	33 ¹ / ₃ % support tests—2011. If the organiz		=			-	_
D	line 18 is not more than 331/3%, check this b						
20	Private foundation. If the organization did		_				_

Schedule A (F	Page 4 (Form 990 or 990-EZ) 2012							
Part IV	Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).							
•								
		••••						
		••••						
		 -						

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

Open to Public Inspection

Employer identification number

Department of the Treasury Internal Bevenue Service Name of the organization Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

➤ Attach to Form 990 or 990-EZ.

Friendship Organization of the Diocese of Vinh	94-2764265						
Part I, Revenue, Expenses, and Changes in Net Assets or Fund Balances.							
- Line 10: Grants paid to the Diocese of Vinh, Vietnam, through sponsoring charitable, educational, hu	man and cultural programs						
- Line 16 - Other Expenses: service fees, conventions/parties to carry out organization purposes							
2. Part II, Balance Sheets.							
- Line 24 - Other Assets: amplifier, projector, generator, wireless microphone							
	······						
	······································						

	·····						

Schedule O (Form 990 or 990-EZ) (2012)		Page 2
Name of the organization	Employer identification number	
		
	·····	