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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

Open to Public Inspection

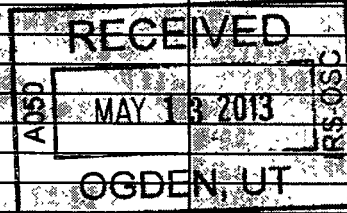
For calendar year 2012 or tax year beginning , and ending

Name of foundation MCKENZIE MEMORIAL FUND, EVA L TUA		A Employer identification number 94-6072422
Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) (888) 730-4933
Wells Fargo Bank N A - 101N Independence Mall E MACY1372-062		C If exemption application is pending, check here ☐
City or town, state, and ZIP code Philadelphia PA 19106-2112		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☒ Address change ☐ Name change		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,059,769	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____	

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)
1	Contributions, gifts, grants, etc., received (attach schedule)				
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	27,346	26,865		
5 a	Gross rents				
b	Net rental income or (loss)				
6 a	Net gain or (loss) from sale of assets not on line 10	8,728			
b	Gross sales price for all assets on line 6a 128,097				
7	Capital gain net income (from Part IV, line 2)		8,728		
8	Net short-term capital gain				
9	Income modifications				
10 a	Gross sales less returns and allowances				
b	Less. Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	36,074	35,593	0	
13	Compensation of officers, directors, trustees, etc	9,066	6,799		2,266
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16 a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule)	1,054			1,054
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions)	854	568		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule)	10			10
24	Total operating and administrative expenses. Add lines 13 through 23	10,984	7,367	0	3,330
25	Contributions, gifts, grants paid	50,000			50,000
26	Total expenses and disbursements. Add lines 24 and 25	60,984	7,367	0	53,330
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-24,910			
b	Net investment income (if negative, enter -0-)		28,226		
c	Adjusted net income (if negative, enter -0-)			0	

For Paperwork Reduction Act Notice, see instructions.

HTA

Form **990-PF** (2012)ENVELOPE
POSTMARK DATE MAY 15 2013SCANNED MAY 15 2013
Revenue
Operating and Administrative Expenses

n/r

Form 990-PF (2012) MCKENZIE MEMORIAL FUND, EVA L TUA

94-6072422

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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	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	34,030	34,606	34,606
	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 schedule)			
	Less allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis			
Less accumulated depreciation (attach schedule)				
12 Investments—mortgage loans				
13 Investments—other (attach schedule)	920,859	892,098	1,025,166	
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)	954,889	926,704	1,059,772	
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 (attach schedule)			
	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	954,889	926,704	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	954,889	926,704	
31 Total liabilities and net assets/fund balances (see instructions)	954,889	926,704		

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	954,889
2 Enter amount from Part I, line 27a	2	-24,910
3 Other increases not included in line 2 (itemize) See Attached Statement	3	8,852
4 Add lines 1, 2, and 3	4	938,831
5 Decreases not included in line 2 (itemize) See Attached Statement	5	12,127
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	926,704

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See Attached Statement			
b See Attached Statement			
c See Attached Statement			
d See Attached Statement			
e See Attached Statement			

(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			0
b			0
c			0
d			0
e			0

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

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	8,728
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.

(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	76,931	1,097,132	0.070120
2010	51,330	1,038,098	0.049446
2009	47,110	928,264	0.050751
2008	37,592	1,135,429	0.033108
2007	66,377	1,309,720	0.050680

2 Total of line 1, column (d)	2	0.254105
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	0.050821
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,048,046
5 Multiply line 4 by line 3	5	53,263
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	282
7 Add lines 5 and 6	7	53,545
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions	8	53,330

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 instructions)

b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments

a 2012 estimated tax payments and 2011 overpayment credited to 2012

b Exempt foreign organizations—tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments. Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be Credited to 2013 estimated tax 190

Refunded

11

Part VII-A Statements Regarding Activities

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?

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities

c Did the foundation file Form 1120-POL for this year?

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year
(1) On the foundation \$ (2) On foundation managers \$

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

If "Yes," attach a detailed description of the activities

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

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

b If "Yes," has it filed a tax return on Form 990-T for this year?

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

If "Yes," attach the statement required by General Instruction T

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?

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

8 a Enter the states to which the foundation reports or with which it is registered (see instructions)

CA

b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation

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

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

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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>N/A</u>	13	X	
14	The books are in care of ► <u>WELLS FARGO BANK N A</u> Telephone no. ► <u>888-730-4933</u> Located at ► <u>101N Independence Mall E MACY1372-062 Philadelphia PA</u> ZIP+4 ► <u>19106-2112</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 ► <u>15</u> <u>N/A</u>			
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 ► ☐	1b	X
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?	1c	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)	2b	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 ► 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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)	3b	N/A
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)? (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 N/A

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870

6b

X

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 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 (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
Wells Fargo Bank, N.A. 101N Independence Mall E MACY1372-062 Phila	Trustee 4 00	9,066		

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

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

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

0

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		▶

Part IX-A Summary of Direct Charitable Activities

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,015,362
b	Average of monthly cash balances	1b	48,644
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,064,006
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	1,064,006
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	15,960
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,048,046
6	Minimum investment return. Enter 5% of line 5	6	52,402

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	52,402
2a	Tax on investment income for 2012 from Part VI, line 5	2a	565
b	Income tax for 2012 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	565
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	51,837
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	51,837
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	51,837

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	53,330
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	53,330
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	53,330

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				51,837
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			10,008	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2012				
a From 2007				
b From 2008				
c From 2009				
d From 2010				
e From 2011				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 53,330				
a Applied to 2011, but not more than line 2a			10,008	
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				43,322
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))				
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				
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				8,515
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)				
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010				
d Excess from 2011				
e Excess from 2012				

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)

- 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

[illegible]

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))

NONE

- 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 ☒ 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, chantable fields, kinds of institutions, or other factors**

Form 990-PF (2012)

MCKENZIE MEMORIAL FUND, EVA L TUA

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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 Statement				
Total			▶ 3a	50,000
b Approved for future payment NONE				
Total			▶ 3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	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					
4	Dividends and interest from securities			14	27,346	
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	8,728	
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		36,074	0
13	Total. Add line 12, columns (b), (d), and (e)				13	36,074

(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

- | | | |
|---|---------------------|------------------|
| <p>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?</p> | <p>Yes</p> | <p>No</p> |
| <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> | | |
| <p>(1) Cash</p> | <p>1a(1)</p> | <p>X</p> |
| <p>(2) Other assets</p> | <p>1a(2)</p> | <p>X</p> |
| <p>b Other transactions.</p> | | |
| <p>(1) Sales of assets to a noncharitable exempt organization</p> | <p>1b(1)</p> | <p>X</p> |
| <p>(2) Purchases of assets from a noncharitable exempt organization</p> | <p>1b(2)</p> | <p>X</p> |
| <p>(3) Rental of facilities, equipment, or other assets</p> | <p>1b(3)</p> | <p>X</p> |
| <p>(4) Reimbursement arrangements</p> | <p>1b(4)</p> | <p>X</p> |
| <p>(5) Loans or loan guarantees</p> | <p>1b(5)</p> | <p>X</p> |
| <p>(6) Performance of services or membership or fundraising solicitations</p> | <p>1b(6)</p> | <p>X</p> |
| <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> | <p>1c</p> | <p>X</p> |
| <p>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</p> | | |

[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

**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.

John A. Salentic SVP Wells Fargo Bank N.A.

3/27/2013

SVP Wells Fargo Bank N A

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

JOSEPH J CASTRIANO

3/27/2013

P01251603

Firm's name ► PricewaterhouseCoopers, LLP

Firm's EIN ▶ 13-4008324

Firm's address ► 600 GRANT STREET, PITTSBURGH, PA 15219-2777

Phone no	412-355-6000
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MCKENZIE MEMORIAL FUND, EVA L TUA

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Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

BLIND BABIES FOUNDATION

Street

1814 FRANKLIN STREET

City

OAKLAND

State

CA

Zip Code

94612

Foreign Country**Relationship**

NONE

Foundation Status

501(C)(3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

5,000

Name

JUNIOR BLINDS OF AMERICA

Street

5300 ANGELES VISTA BLVD

City

LOS ANGELES

State

CA

Zip Code

90043

Foreign Country**Relationship**

NONE

Foundation Status

501(C)(3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

3,000

Name

PAINTED TURTLE GANG CAMP

Street

1300 4TH STREET

City

SANTA MONICA

State

CA

Zip Code

90401

Foreign Country**Relationship**

NONE

Foundation Status

501(C)(3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

1,000

Name

PATIENT ASSISTANCE FOUNDATION

Street

2100 WEBSTER STREET #100

City

SAN FRANCISCO

State

CA

Zip Code

94115

Foreign Country**Relationship**

NONE

Foundation Status

501(C)(3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

5,000

Name

THERAPEUTIC LIVING CENTERS FOR THE BLIND, INC

Street

7915 LINDLEY AVENUE

City

RESEDA

State

CA

Zip Code

91335

Foreign Country**Relationship**

NONE

Foundation Status

501(C)(3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

15,000

Name

UNITED CEREBRAL PALSY OF SAN LUIS

Street

3620 SACRAMENTO DR STE 201

City

SAN LUIS

State

CA

Zip Code

93401

Foreign Country**Relationship**

NONE

Foundation Status

501(C)(3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

6,000

MCKENZIE MEMORIAL FUND, EVA L TUA

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Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

LIGHTHOUSE FOR THE BLIND AND VISUALLY IMPAIRED

Street

214 VAN NESS AVENUE

City

SAN FRANCISCO

State

CA

Zip Code

94102

Foreign Country

Relationship

NONE

Foundation Status

501(C)(3) PUBLIC CHARITY

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

15,000

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

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City

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Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Part I, Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

Check "X" to include in Part IV		Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Totals			Cost, Other Basis and Expenses			Net Gain or Loss	
									Capital Gains/Losses	Gross Sales	Other sales	Gross Sales	Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements	Depreciation
									8 728							
Long Term CG Distributions									5,858		128,097		119,369		8 728	
Short Term CG Distributions									-438		0		0		0	
1	X	TAXABLE INTERMEDIATE TER	999708902			2/7/2011		8/15/2012	990			990				4
2	X	TAXABLE INTERMEDIATE TER	999708902			4/29/2011		8/15/2012	489			473				-4
3	X	TAXABLE INTERMEDIATE TER	999708902			4/29/2011		2/15/2012	2,688			2,688				0
4	X	TAXABLE TOTAL RETURN BO	991283912			2/15/2012		8/15/2012	2,978			3,015				-36
5	X	WELLS FARGO ADV HI INC-IN	949917538			2/21/2006		12/14/2012	6,318			6,318				37
6	X	WELLS FARGO ADV INTL BON	949850582			2/9/2011		8/15/2012	9,519			9,552				-33
7	X	VANGUARD REIT VIPER	922908553			2/6/2009		8/15/2012	2,890			1,263				1,617
8	X	VANGUARD MSCI EMERGING	922042858			9/7/2011		12/14/2012	1,618			1,610				8
9	X	VANGUARD MSCI EMERGING	922042858			7/22/2008		12/14/2012	2,624			2,681				-57
10	X	VANGUARD MSCI EMERGING	922042858			7/22/2008		2/15/2012	5,148			5,228				-80
11	X	AMEX UTILITIES SPDR	813691886			4/30/2010		8/15/2012	2,091			1,703				388
12	X	AMEX TECHNOLOGY SELECT	813691803			4/30/2010		8/15/2012	2,232			1,762				470
13	X	AMEX INDUSTRIAL SPDR	813691704			4/30/2010		8/15/2012	2,665			2,437				228
14	X	AMEX FINANCIAL SELECT SP	813691605			4/30/2010		8/15/2012	553			612				-59
15	X	AMEX FINANCIAL SELECT SP	813691605			4/29/2011		2/15/2012	2,670			3,025				355
16	X	AMEX ENERGY SELECT SPDR	813691506			4/30/2010		8/15/2012	204			230				-26
17	X	AMEX ENERGY SELECT SPDR	813691506			4/30/2010		8/15/2012	5,172			4,356				816
18	X	AMEX ENERGY SELECT SPDR	813691506			4/30/2010		2/15/2012	1,622			1,331				291
19	X	AMEX CONSUMER DISCR SP	813691407			4/30/2010		8/15/2012	1,658			1,316				342
20	X	CONSUMER STAPLES SECTO	813691308			4/30/2010		8/15/2012	3,863			3,014				849
21	X	SPDR DJ WILSHIRE INTERNA	78463X883			5/2/2011		12/14/2012	3,181			3,162				19
22	X	SPDR DJ WILSHIRE INTERNA	78463X883			5/2/2011		8/15/2012	3,630			3,911				-281
23	X	PIMCO FOREIGN BD FD USD	693390882			9/9/2011		8/15/2012	10,706			10,406				300
24	X	ISHARES CORE S&P SMALL-C	464287804			8/15/2012		12/14/2012	1,066			1,039				27
25	X	ISHARES TR SMALLCAP 600 I	464287804			2/7/2011		2/15/2012	2,402			2,282				140
26	X	ISHARES S&P MIDCAP 400 VA	464287705			2/22/2010		8/15/2012	3,734			3,056				678
27	X	ISHARES S&P MIDCAP 400 GF	464287606			10/21/2011		2/15/2012	440			392				48
28	X	ISHARES S&P MIDCAP 400 GF	464287606			9/7/2011		2/15/2012	2,201			1,963				238
29	X	ISHARES MSCI EAFE	464287465			12/22/2008		12/14/2012	8,982			6,853				2,029
30	X	ISHARES MSCI EAFE	464287465			12/22/2008		8/15/2012	1,134			956				178
31	X	ISHARES MSCI EAFE	464287465			4/30/2010		8/15/2012	3,349			3,584				-235
32	X	ISHARES MSCI EAFE	464287465			4/30/2010		2/15/2012	2,262			2,316				-54
33	X	HUSMAN STRATEGIC GROW	448108100			2/19/2008		8/15/2012	12,865			17,690				-5,015
34	X	DREYFUS EMG MKT DEBT LO	261980494			9/9/2011		12/14/2012	1,679			1,598				81
35	X	CORE EQUITY FUND	140995127			4/30/2010		8/15/2012	7,083			6,328				755

Part I, Line 16b (990-PF) - Accounting Fees

		1,054	0	0	1,054
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	TAX PREP FEES	1,054			1,054

Part I, Line 18 (990-PF) - Taxes

		854	568	0	0
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	FOREIGN TAX WITHHELD	568	568		
2	ESTIMATED EXCISE PAYMENTS	286			

Part I, Line 23 (990-PF) - Other Expenses

		10	0	0	10
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	STATE AG FEES	10	0		10

Part II, Line 13 (990-PF) - Investments - Other

		920,859		892,098		1,025,166	
Asset Description		Basis of Valuation	Book Value Beg. of Year	Book Value End of Year	FMV End of Year		
1				0			
2	DIAMOND HILL LONG-SHORT FD CL I 11			38,751		43,093	
3	WELLS FARGO ADV HI INC-INS 3110			54,284		58,803	
4	GATEWAY FUND - Y 1986			26,230		25,867	
5	CREDIT SUISSE COMM RT ST-CO 2156			57,468		51,548	
6	MERGER FD SH BEN INT 260			20,732		20,896	
7	PIMCO FOREIGN BD FD USD H-INST 103			10,190		10,228	
8	CONSUMER STAPLES SECTOR SPDR TR			10,309		12,843	
9	AMEX FINANCIAL SELECT SPDR			20,640		21,143	
10	AMEX MATERIALS SPDR			2,678		2,891	
11	AMEX TECHNOLOGY SELECT SPDR			21,282		26,138	
12	AMEX ENERGY SELECT SPDR			9,406		11,356	
13	TAXABLE SHORT-TERM BOND FUND			42,305		41,928	
14	TAXABLE INTERMEDIATE TERM BD FD			47,854		49,458	
15	TAXABLE TOTAL RETURN BOND FUND			46,168		49,383	
16	ISHARES TR SMALLCAP 600 INDEX FD			55,733		63,730	
17	ISHARES S&P MIDCAP 400 VALUE			22,745		29,439	
18	ISHARES S&P MIDCAP 400 GROWTH			26,057		35,696	
19	ISHARES MSCI EAFE			86,913		115,369	
20	AMEX INDUSTRIAL SPDR			10,733		12,621	
21	AMEX HEALTH CARE SPDR			13,555		16,790	
22	AMEX CONSUMER DISCR SPDR			9,760		13,615	
23	CAPITAL PARTNERS CORE EQUITY FUND			44,129		49,198	
24	DREYFUS EMG MKT DEBT LOC C-I 6083			55,811		58,914	
25	HUSSMAN STRATEGIC GROWTH FUND 60			29,723		25,335	
26	WELLS FARGO INTL ADV FUND-IS 4705			10,473		10,693	
27	VANGUARD REIT VIPER			18,551		42,046	
28	VANGUARD EMERGING MARKETS ETF			70,988		84,340	
29	SPDR DJ WILSHIRE INTERNATIONAL REA			28,630		41,805	

Part III (990-PF) - Changes in Net Assets or Fund Balances

Line 3 - Other increases not included in Part III, Line 2

1	COST BASIS ADJUSTMENT	1	8,153
2	MUTUAL FUND & CTF INCOME ADDITIONS	2	699
3	Total	3	8,852

Line 5 - Decreases not included in Part III, Line 2

1	MUTUAL FUND & CTF INCOME SUBTRACTION	1	4,275
2	UNDISTRIBUTED CTF CAPITAL LOSS	2	7,375
3	PY RETURN OF CAPITAL ADJUSTMENT	3	477
4	Total	4	12,127

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

Long Term CG Distributions		Amount
Short Term CG Distributions		438
	Description of Property Sold	CUSIP #
1	TAXABLE INTERMEDIATE TERM BD FD	999708902
2	TAXABLE INTERMEDIATE TERM BD FD	999708902
3	TAXABLE INTERMEDIATE TERM BD FD	999708902
4	TAXABLE TOTAL RETURN BOND FUND	911283912
5	WELLS FARGO ADV INT INC-INS #3110	9498917538
6	WELLS FARGO ADV INT BOND-INS #4700	9498905352
7	VANGUARD REIT VIPER	8222040553
8	VANGUARD NSCI EMERGING MARKET	9220428558
9	VANGUARD NSCI EMERGING MARKET	9220428558
10	VANGUARD NSCI EMERGING MARKET	9220428558
11	AMEX UTILITIES SPDR	8136937686
12	AMEX TECHNOLOGY SELECT SPDR	8136937686
13	AMEX INDUSTRIAL SPDR	8136937686
14	AMEX FINANCIAL SELECT SPDR	8136937686
15	AMEX FINANCIAL SELECT SPDR	8136937686
16	AMEX FINANCIAL SELECT SPDR	8136937686
17	AMEX ENERGY SELECT SPDR	8136937686
18	AMEX ENERGY SELECT SPDR	8136937686
19	AMEX ENERGY SELECT SPDR	8136937686
20	AMEX CONSUMER DISCR SPDR	8136937686
21	CONSUMER STAPLES SECTOR SPDR	8136937686
22	SPDR DJ WILSHIRE INTERNATIONAL R	8136937686
23	SPDR DJ WILSHIRE INTERNATIONAL R	8136937686
24	PIMCO FOREIGN BD FD USD HINST #1	6533900862
25	SHARES CORE S&P SMALL-CAP E	4642878024
26	SHARES TR SMALLCAP 400 INDEX FD	4642878024
27	SHARES S&P MIDCAP 400 VALUE	4642878008
28	SHARES S&P MIDCAP 400 GROWTH	4642878008
29	SHARES S&P MIDCAP 400 GROWTH	4642878008
30	SHARES MSCI EAFE	4642874851
31	SHARES MSCI EAFE	4642874851
32	SHARES MSCI EAFE	4642874851
33	HUSSMAN STRATEGIC FUND	4481081001
34	CREYFUS EMG MKT DEBT LOC C-#608	2819804494
35	CORE EQUITY FUND	1409581527

Part VI, Line 6a (990-PF) - Estimated Tax Payments

	Date		Amount
1 Credit from prior year return		1	469
2 First quarter estimated tax payment	9/11/2012	2	98
3 Second quarter estimated tax payment	12/11/2012	3	188
4 Third quarter estimated tax payment		4	
5 Fourth quarter estimated tax payment		5	
6 Other payments		6	0
7 Total		7	755

Part XIII, Line 2a, Column C (990-PF) - Prior Year Undistributed Income

1	Distributable amounts for 2011 that remained undistributed at the beginning of the 2012 tax year	1	10,008
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	10,008