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For calendar year 2013 or tax year beginning

, and ending

Name of foundation

THE ROBERTO FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)

610 NEWPORT CENTER DRIVE

Room/suite

1220

City or town, state or province, country, and ZIP or foreign postal code

NEWPORT BEACH, CA 92660

G Check all that apply: 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
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year **► \$ 35,144,694.** (Part I, column (d) must be on cash basis.) J Accounting method: Cash Accrual
 (from Part II, col (c), line 16) 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))		(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		2,024,817.		N/A	
2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		762,480.	730,268.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		774,663.			
Gross sales price for all assets on line 6a	5,642,235.				
7 Capital gain net income (from Part IV, line 2)			774,663.		
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		13,768.	13,768.		STATEMENT 2
12 Total. Add lines 1 through 11		3,575,728.	1,518,699.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees	STMT 3	150.	0.		150.
b Accounting fees	STMT 4	22,000.	0.		22,000.
c Other professional fees	STMT 5	85,158.	73,678.		11,480.
17 Interest					
18 Taxes	STMT 6	48,185.	6,658.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses	STMT 7	32.	0.		32.
24 Total operating and administrative expenses. Add lines 13 through 23		155,525.	80,336.		33,662.
25 Contributions, gifts, grants paid		838,433.			920,000.
26 Total expenses and disbursements. Add lines 24 and 25		993,958.	80,336.		953,662.
27 Subtract line 26 from line 12:		2,581,770.			
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)			1,438,363.		
c Adjusted net income (if negative, enter -0-)				N/A	

323501

10-10-13 LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

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Assets	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
1	Cash - non-interest-bearing				
2	Savings and temporary cash investments		4,344,040.	1,561,119.	1,561,119.
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	STMT 8	1,912,491.	2,266,000.	2,266,000.
b	Investments - corporate stock	STMT 9	3,641,947.	6,765,806.	6,765,806.
c	Investments - corporate bonds	STMT 10	1,400,774.	2,004,492.	2,004,492.
11	Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
12	Investments - mortgage loans				
13	Investments - other	STMT 11	19,655,424.	22,487,943.	22,487,943.
14	Land, buildings, and equipment: basis ►				
	Less accumulated depreciation ►				
15	Other assets (describe ►	STATEMENT 12)	85,692.	59,334.	59,334.
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		31,040,368.	35,144,694.	35,144,694.
17	Accounts payable and accrued expenses				
18	Grants payable		451,758.	370,191.	
19	Deferred revenue				
20	Loans from officers, directors, trustees, and other disqualified persons				
21	Mortgages and other notes payable				
22	Other liabilities (describe ►	STATEMENT 13)	47,009.	60,000.	
23	Total liabilities (add lines 17 through 22)		498,767.	430,191.	
24	Foundations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
25	Unrestricted		30,541,601.	34,714,503.	
26	Temporarily restricted				
27	Permanently restricted				
28	Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 31				
29	Capital stock, trust principal, or current funds				
30	Paid-in or capital surplus, or land, bldg., and equipment fund				
31	Retained earnings, accumulated income, endowment, or other funds				
32	Total net assets or fund balances		30,541,601.	34,714,503.	
33	Total liabilities and net assets/fund balances		31,040,368.	35,144,694.	

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	30,541,601.
2	Enter amount from Part I, line 27a	2	2,581,770.
3	Other increases not included in line 2 (itemize) ► UNREALIZED GAIN ON INVESTMENTS	3	1,591,132.
4	Add lines 1, 2, and 3	4	34,714,503.
5	Decreases not included in line 2 (itemize) ►	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	34,714,503.

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	5,642,235.	4,867,572.	774,663.		
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) 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					774,663.
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	774,663.	
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))
2012	621,255.	28,448,478.	.021838
2011	1,525,254.	27,521,708.	.055420
2010	1,512,811.	23,875,418.	.063363
2009	1,530,160.	17,971,108.	.085146
2008	1,510,387.	19,229,829.	.078544

2 Total of line 1, column (d)

2 .304311

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 .060862

4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5

4 31,306,360.

5 Multiply line 4 by line 3

5 1,905,368.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 14,384.

7 Add lines 5 and 6

7 1,919,752.

8 Enter qualifying distributions from Part XII, line 4

8 953,662.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1.	Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)	1	28,767.			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b						
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	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	30,747.				
b	Exempt foreign organizations - tax withheld at source	6b					
c	Tax paid with application for extension of time to file (Form 8868)	6c	22,400.				
d	Backup withholding erroneously withheld	6d					
7	Total credits and payments. Add lines 6a through 6d	7	53,147.				
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8					
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9					
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	24,380.				
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax ►	11	0.				

Part VII-A Statements Regarding Activities

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?	Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? <i>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</i>	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? <i>If "Yes," attach a detailed description of the activities.</i>	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? <i>If "Yes," attach a conformed copy of the changes</i>	X	
4a	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?	X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		
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? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	X	
8a	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? <i>If "No," attach explanation</i>	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	X	
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	X	

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Part VII-A Statements Regarding Activities (continued)

11	11	X
12	12	X
13	13	X
Website address ► N/A		
14	The books are in care of ► JENNIFER T. LAVENSON Telephone no. ► 949-209-6201	
Located at ► 610 NEWPORT CENTER DRIVE #1220, NEWPORT BEACH, CA ZIP+4 ► 92660		
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	
16	15	N/A
16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►		

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		
1a	During the year did the foundation (either directly or indirectly):	
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
1b	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 ► <input type="checkbox"/>	
1c	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 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____, _____	
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b	If "Yes," did it have excess business holdings in 2013 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 2013) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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))?

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

(3) Provide a grant to an individual for travel, study, or other similar purposes?

(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)?

(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 Yes No Yes No Yes No Yes No

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

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

N/A

 Yes No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

 Yes No

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

 Yes No

7b

If "Yes," 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
JAMES F. MUZZY 610 NEWPORT CENTER DRIVE, STE 1220 NEWPORT BEACH, CA 92660	TRUSTEE 1.00	0.	0.	0.
PAMELA B. MUZZY 610 NEWPORT CENTER DRIVE, STE 1220 NEWPORT BEACH, CA 92660	TRUSTEE 1.00	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

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."

(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

►

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		
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	28,904,636.
b	Average of monthly cash balances	1b	2,878,471.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	31,783,107.
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	31,783,107.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	476,747.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	31,306,360.
6	Minimum investment return. Enter 5% of line 5	6	1,565,318.

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	1,565,318.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	28,767.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	28,767.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,536,551.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,536,551.
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	1,536,551.

Part XII**Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	1a	953,662.
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the:	3b	
a	Suitability test (prior IRS approval required)	4	953,662.
b	Cash distribution test (attach the required schedule)	5	0.
4	Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	6	953,662.
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		
6	Adjusted qualifying distributions Subtract line 5 from line 4		

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				1,536,551.
2 Undistributed income, if any, as of the end of 2013			0.	
a Enter amount for 2012 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009	480,454.			
c From 2010	332,728.			
d From 2011	171,214.			
e From 2012				
f Total of lines 3a through e	984,396.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 953,662.			0.	
a Applied to 2012, but not more than line 2a				
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 2013 distributable amount				953,662.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	582,889.			582,889.
6 Enter the net total of each column as indicated below:	401,507.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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 2012. Subtract line 4a from line 2a. Taxable amount - see instr.				0.
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				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 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	401,507.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010	230,293.			
c Excess from 2011	171,214.			
d Excess from 2012				
e Excess from 2013				

Part XV Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
ORANGE COUNTY COMMUNITY FOUNDATION 4041 MACARTHUR BLVD. NEWPORT BEACH, CA 92660	NONE	PUBLIC	GENERAL SUPPORT	200,000.
THE AYCO CHARITABLE FOUNDATION 25 BRITISH AMERICAN BLVD LATHAM, NY 12110	NONE	PUBLIC	GENERAL SUPPORT	100,000.
CASA TERESA INC P.O. BOX 429 ORANGE, CA 92856	NONE	PUBLIC	GENERAL SUPPORT	100,000.
SANTA BARBARA FOUNDATION 1111 CHAPALA ST #200 SANTA BARBARA, CA 93101	NONE	PUBLIC	GENERAL SUPPORT	50,000.
UNIVERSITY OF ARIZONA TUCSON, AZ 85721	NONE	PUBLIC	GENERAL SUPPORT	220,000.
Total	SEE CONTINUATION SHEET(S)			► 3a 920,000.
b Approved for future payment				
CASA TERESA INC P.O. BOX 429 ORANGE, CA 92856	NONE	PUBLIC	GENERAL SUPPORT	370,191.
Total				► 3b 370,191.

Part XVI-A . Analysis of Income-Producing Activities

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		
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	762,480.
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			14	13,768.
8 Gain or (loss) from sales of assets other than inventory			18	774,663.
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.		0.
13 Total Add line 12, columns (b), (d), and (e)			13	1,550,911.
(See worksheet in line 13 instructions to verify calculations.)				

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

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- Attach to Form 990, Form 990-EZ, or Form 990-PF.
- Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

THE ROBERTO FOUNDATION

Employer identification number

20-1688777

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

 501(c)() (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year

► \$ _____

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

THE ROBERTO FOUNDATION

Employer identification number

20-1688777

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<u>JAMES F. & PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
2	<u>JAMES F. & PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ 404,600.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
3	<u>JAMES F. & PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ 68,390.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
4	<u>JAMES F. & PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ 97,832.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	<u>JAMES F. & PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ 437,760.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
6	<u>JAMES F. & PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ 425,744.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE ROBERTO FOUNDATION

Employer identification number

20-1688777

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	JAMES F. & PAMELA B. MUZZY 610 NEWPORT CENTER DRIVE SUITE 1220 NEWPORT BEACH, CA 92660	\$ 338,891.	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
8	JAMES F. & PAMELA B. MUZZY 610 NEWPORT CENTER DRIVE SUITE 1220 NEWPORT BEACH, CA 92660	\$ 126,600.	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>

Name of organization

THE ROBERTO FOUNDATION

Employer identification number

20-1688777

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
2	3500 SHARES BERKSHIRE HATHAWAY INC CL B	\$ 404,600.	12/20/13
3	1000 SHARES BAXTER INTERNATIONAL INC	\$ 68,390.	12/20/13
4	1400 SHARES CONOCOPHILLIPS	\$ 97,832.	12/20/13
5	16000 SHARES GENERAL ELECTRIC CO	\$ 437,760.	12/20/13
6	11800 SHARES HCP INC	\$ 425,744.	12/20/13
7	3680 SHARES JOHNSON & JOHNSON	\$ 338,891.	12/20/13

Name of organization

THE ROBERTO FOUNDATION

Employer identification number

20-1688777

Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
8	15000 SHARES SERVICESOURCE INTERNATIONAL	\$ 126,600.	12/20/13
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization

Employer identification number

THE ROBERTO FOUNDATION

Part III *Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year.* Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively religious, charitable, etc., contributions of \$1,000 or less* for the year. (Enter this information once) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

Use duplicate copies of Part III if additional space is needed.

THE ROBERTO FOUNDATION

CONTINUATION FOR 990-PF, PART IV
20-1688777 PAGE 1 OF 1

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.)
a	GOLDMAN SACHS 9255 SHORT TERM COVERED (SEE ATTACH)	P	VARIOUS	12/31/13
b	GOLDMAN SACHS 9255 LONG TERM COVERED (SEE ATTACHE)	P	VARIOUS	12/31/13
c	GOLDMAN SACHS 9255 LONG TERM NON-COVERED (SEE ATT	P	VARIOUS	12/31/13
d	FIDELITY 9623 LONG TERM NON-COVERED (SEE ATTACHED)	P	VARIOUS	12/31/13
e	DRAKES LANDING ASSOCIATES, LP	P	VARIOUS	12/31/13
f	DRAKES LANDING ASSOCIATES, LP	P	VARIOUS	12/31/13
g	CAPITAL GAINS DIVIDENDS			
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 591,704.		598,179.	<6,475.>
b 541,745.		380,749.	160,996.
c 2,900,735.		2,546,033.	354,702.
d 1,199,980.		1,180,866.	19,114.
e		161,745.	<161,745.>
f 235,712.			235,712.
g 172,359.			172,359.
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			<6,475.>
b			160,996.
c			354,702.
d			19,114.
e			<161,745.>
f			235,712.
g			172,359.
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	774,663.
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

323591
05-01-13

Part XV | Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
LOYOLA MARYMOUNT UNIVERSITY 1 LOYOLA MARYMOUNT UNIVERSITY DR LOS ANGELES, CA 90045	NONE	PUBLIC	GENERAL SUPPORT	165,000.
SOUTH COAST REPERTORY 655 TOWN CENTER DR COSTA MESA, CA 92626	NONE	PUBLIC	GENERAL SUPPORT	25,000.
PALM SPRINGS ART MUSEUM 101 N MUSEUM DR PALM SPRING, CA 92262	NONE	PUBLIC	GENERAL SUPPORT	10,000.
SECOND HARVEST FOOD BANK 8014 MARINE WAY IRVINE, CA 92618	NONE	PUBLIC	GENERAL SUPPORT	25,000.
DISCOVERY SCIENCE CENTER 2500 N MAIN ST SANTA ANA, CA 92705	NONE	PUBLIC	GENERAL SUPPORT	25,000.
Total from continuation sheets				250,000.

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
DIVIDEND FIDELITY					
9623	384,556.	86,364.	298,192.	298,192.	
DIVIDEND GS 2559	395,569.	85,995.	309,574.	309,574.	
INTEREST GS 2559	97,333.	0.	97,333.	107,597.	
INTEREST GS 6910	14,905.	0.	14,905.	14,905.	
PIMCO COMMODITY ALPHA FUND					
LTD-PFIC	42,476.	0.	42,476.	0.	
TO PART I, LINE 4	934,839.	172,359.	762,480.	730,268.	

FORM 990-PF

OTHER INCOME

STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
OTHER INCOME FROM DRAKES LANDING ASSOCIATES, LP	13,768.	13,768.	
TOTAL TO FORM 990-PF, PART I, LINE 11	13,768.	13,768.	

FORM 990-PF

LEGAL FEES

STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	150.	0.		150.
TO FM 990-PF, PG 1, LN 16A	150.	0.		150.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	22,000.	0.		22,000.
TO FORM 990-PF, PG 1, LN 16B	22,000.	0.		22,000.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT FEE	73,678.	73,678.		0.
CONSULTING FEES	11,480.	0.		11,480.
TO FORM 990-PF, PG 1, LN 16C	85,158.	73,678.		11,480.

FORM 990-PF	TAXES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAX, CURRENT	28,767.	0.		0.
FEDERAL EXCISE TAX, DEFERRED	13,000.	0.		0.
FOREIGN TAXES	6,658.	6,658.		0.
OTHER TAXES	<240.>	0.		0.
TO FORM 990-PF, PG 1, LN 18	48,185.	6,658.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	7	
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
POSTAGE AND DELIVERY	32.	0.		32.
TO FORM 990-PF, PG 1, LN 23	32.	0.		32.
FORM 990-PF		U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS	STATEMENT	8
DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
INVESTMENT IN U.S. GOVERNMENT OBLIGATIONS	X		2,266,000.	2,266,000.
TOTAL U.S. GOVERNMENT OBLIGATIONS			2,266,000.	2,266,000.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			2,266,000.	2,266,000.
FORM 990-PF		CORPORATE STOCK	STATEMENT	9
DESCRIPTION		BOOK VALUE	FAIR MARKET VALUE	
INVESTMENT IN CORPORATE STOCK		6,765,806.	6,765,806.	
TOTAL TO FORM 990-PF, PART II, LINE 10B		6,765,806.	6,765,806.	
FORM 990-PF		CORPORATE BONDS	STATEMENT	10
DESCRIPTION		BOOK VALUE	FAIR MARKET VALUE	
INVESTMENT IN CORPORATE BONDS		2,004,492.	2,004,492.	
TOTAL TO FORM 990-PF, PART II, LINE 10C		2,004,492.	2,004,492.	

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 11
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INVESTMENT IN MUTUAL FUNDS	FMV	20,411,441.	20,411,441.
INVESTMENT IN PARTNERSHIP: DRAKES LANDING ASSOC., LP	COST	2,076,502.	2,076,502.
TOTAL TO FORM 990-PF, PART II, LINE 13		22,487,943.	22,487,943.

FORM 990-PF	OTHER ASSETS	STATEMENT 12
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
EXCISE TAX RECEIVABLE	42,747.	24,380.	24,380.
DIVIDEND RECEIVABLE	42,945.	34,954.	34,954.
TO FORM 990-PF, PART II, LINE 15	85,692.	59,334.	59,334.

FORM 990-PF	OTHER LIABILITIES	STATEMENT 13
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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DEFERRED EXCISE TAX LIABILITY	47,000.	60,000.
FOREIGN TAX PAYABLE	9.	0.
TOTAL TO FORM 990-PF, PART II, LINE 22	47,009.	60,000.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT 14
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NAME OF MANAGER

JAMES F. MUZZY
PAMELA B. MUZZY

THE ROBERTO FOUNDATION
FEIN 20-1688777

990-PF Page 3 Part IV Capital Gains and Losses for Tax on Investment Income

Goldman Sachs 9255

Realized Gain Loss

Short Term covered	(6,475)
Short Term noncovered	-
Long term covered	160,996
Long Term Noncovered	354,702
Capital Gain Distribution	85,995

Fidelity 9623

Realized Gain Loss

Short Term noncovered	-
Long Term Covered	-
Long Term Noncovered	19,114
LoLong Term Noncovered Wash Sale Loss disallowed	-
Capital Gain Distribution	86,365

K-1 from DRAKES LANDING ASSOCIATES, LP

Short Term Capital Gain	(161,745)
Long Term Capital Gain	235,712

990-PF Pg 3 Part IV 2

774,663

Tax Year Account No Legal Name
2013 003-98255-9 THE ROBERTO FOUNDATION U/A

REALIZED GAINS AND LOSSES

Supplemental Information - Consult your Form 1099 for tax reporting purposes

REALIZED GAIN AND LOSS SUMMARY

SHORT-TERM GAINS (LOSSES)		LONG-TERM GAINS (LOSSES)		ORDINARY GAINS (LOSSES)	
Net Covered Short-Term Gains (Losses)	(6,475.57)	Net Covered Long-Term Gains (Losses)		160,955.68	Net Ordinary Gains (Losses)
Net NonCovered Short-Term Gains (Losses)	0.00	Net NonCovered Long-Term Gains (Losses)		354,701.68	
Net 1098B Non Reportable Short-Term Gains (Losses)	0.00	Net 1098B Non Reportable Long-Term Gains (Losses)	0.00		
Net Miscellaneous Short-Term Gains (Losses)	0.00	Net Miscellaneous Long-Term Gains (Losses)	0.00		Net Miscellaneous Ordinary Gains (Losses)
Net Regulated Futures Contract Short-Term Gains (Losses)	0.00	Net Regulated Futures Contract Long-Term Gains (Losses)	0.00		0.00
Total Short-Term Gains (Losses)	(6,475.57)	Total Long-Term Gains (Losses)		515,697.37	Total Ordinary Gains (Losses)
					0.00

SHORT-TERM GAINS (LOSSES)

Description (Product Identifier)	Covered Short-Term Gains (Losses)	Date Acquired or Sold Short or Covered	Date Sold or Covered	Quantity	Sale Proceeds ⁴ (Amortization)	Total accretion	Cost Basis ⁵	Cost Basis*	Total Gain (Loss)
ABBEY INC CMN (00287Y109)	06/14/2012 02/27/2013	294.00		10,770.74	0.00		9,455.11		1,315.63
ABBEY INC CMN (00287Y109)	04/09/2012 02/27/2013	1,637.00		59,971.79	0.00		52,066.58		7,905.21
JOHNSON & JOHNSON CMN (478160104)	06/04/2013 07/09/2013	19.00		1,685.14	0.00		1,602.46		82.68
SHARES MSCI EAFE ETF (464287465)	07/03/2013 09/13/2013	223.00		13,940.65	0.00		12,860.41		1,080.24
SHARES MSCI EMERGING MKTS ETF (464287234)	08/05/2013 10/01/2013	126.00		5,175.71	0.00		4,966.42		209.29
SHARES MSCI EMERGING MKTS ETF (464287234)	06/04/2013 10/01/2013	533.00		21,894.08	0.00		22,100.85		(206.77)
SHARES MSCI EMERGING MKTS ETF (464287234)	07/03/2013 10/01/2013	544.00		22,345.93	0.00		20,644.80		1,701.13
GS GOVERNMENT INCOME FUND INSTITUTIONAL SHARES (38142V761)	07/31/2013 10/23/2013	5.60		82.42	0.00		81.74		0.68
GS GOVERNMENT INCOME FUND INSTITUTIONAL SHARES (38142V761)	08/30/2013 10/23/2013	14.01		206.23	0.00		203.56		2.67
GS GOVERNMENT INCOME FUND INSTITUTIONAL SHARES (38142V761)	09/30/2013 10/23/2013	32.79		482.71	0.00		480.42		2.29
GS GOVERNMENT INCOME FUND INSTITUTIONAL SHARES (38142V761)	09/04/2013 10/23/2013	3,529.27		51,950.90	0.00		50,998.00		952.90
GS GOVERNMENT INCOME FUND INSTITUTIONAL SHARES (38142V761)	07/03/2013 10/23/2013	8,558.52		125,981.44	0.00		125,040.00		941.44
GS GOVERNMENT INSTITUTIONAL SHARES (38142V761)	08/21/2013 10/23/2013	13,070.54		192,398.33	0.00		189,000.00		3,398.33
VERTEX PHARMACEUTICALS INC CMN (92532F100)	10/23/2013 11/06/2013	52.00		3,282.42	0.00		3,950.96		(668.54)
VERTEX PHARMACEUTICALS INC CMN (92532F100)	06/19/2013 11/06/2013	224.00		14,139.66	0.00		17,864.67		(3,725.01)
VERTEX PHARMACEUTICALS INC CMN (92532F100)	06/07/2013 11/06/2013	1,033.00		65,206.57	0.00		84,727.07		(19,520.50)

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Tax Year Account No Legal Name
 2013 003-99255-9 THE ROBERTO FOUNDATION U/A/D

REALIZED GAINS AND LOSSES (Continued)

Supplemental Information - Consult your Form 1099 for tax reporting purposes

SHORT-TERM GAINS (LOSSES)

Description (Product Identifier)	Date Acquired or Sold Short	Date Sold or Covered	Quantity	Sale Proceeds ⁵	Total accretion (Amortization)	Cost Basis ⁴	Total Gain (Loss)
Covered Short-Term Gains (Losses)							
LOWES COMPANIES INC CMN (548661107)	10/23/2013	11/12/2013	44.00	2,188.96	0.00	2,136.20	52.76
Net Covered Short-Term Gains (Losses)				591,703.68	0.00	598,179.25	(6,475.57)

LONG-TERM GAINS (LOSSES)

Description (Product Identifier)	Date Acquired or Sold Short	Date Sold or Covered	Quantity	Sale Proceeds ⁵	Total accretion (Amortization)	Cost Basis ⁴	Total Gain (Loss)
Covered Long-Term Gains (Losses)							
PRUDENTIAL FINANCIAL INC CMN (744320102)	06/28/2011	03/21/2013	313.00	18,396.23	0.00	19,364.87	(968.64)
BOEING COMPANY CMN (097023105)	07/22/2011	05/08/2013	210.00	19,757.38	0.00	15,267.05	4,490.33
NIKE CLASS-B CMN CLASS B (654106103)	03/18/2011	05/08/2013	311.00	19,860.69	0.00	12,038.84	7,821.85
PRAXAIR, INC CMN SERIES (74005P104)	03/02/2011	06/07/2013	169.00	19,259.96	0.00	16,647.19	2,622.77
JOHNSON & JOHNSON CMN (478160104)	06/14/2012	07/09/2013	466.00	41,330.31	0.00	30,274.62	11,055.69
AMERICAN EXPRESS CO CMN (025816109)	08/09/2011	07/31/2013	540.00	40,189.88	0.00	24,104.09	16,085.79
AMERICAN EXPRESS CO CMN (025816109)	04/12/2011	07/31/2013	690.00	51,353.74	0.00	31,892.84	19,460.90
AMERICAN EXPRESS CO CMN (025816109)	03/18/2011	07/31/2013	905.00	67,355.26	0.00	40,110.78	27,244.48
GOOGLE, INC CMN CLASS A (38259P508)	04/25/2012	08/15/2013	23.00	19,829.25	0.00	13,986.11	5,843.14
VISA INC CMN CLASS A (928260839)	01/20/2011	08/20/2013	363.00	63,026.12	0.00	24,955.56	38,070.56
ISHARES MSCI EAFFE ETF (464287465)	05/11/2012	09/13/2013	337.00	21,057.26	0.00	17,274.62	3,792.64
ISHARES MSCI EAFFE ETF (464287465)	06/11/2012	09/13/2013	917.00	57,355.44	0.00	44,336.95	12,988.49
ISHARES MSCI EMERGING MKTS ETF (464287234)	06/11/2012	10/01/2013	178.00	7,311.72	0.00	6,733.74	577.98
ISHARES MSCI EMERGING MKTS ETF (464287234)	05/11/2012	10/01/2013	847.00	34,792.29	0.00	34,070.58	721.71
PROCTER & GAMBLE COMPANY (THE) CMN (742718109)	02/24/2012	10/15/2013	226.00	17,616.71	0.00	15,120.21	2,496.50
PROCTER & GAMBLE COMPANY (THE) CMN (742718109)	05/23/2012	10/15/2013	555.00	43,262.28	0.00	34,570.78	8,691.50
Net Covered Long-Term Gains (Losses)				541,744.52	0.00	380,748.83	160,995.69

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Tax Year Account No Legal Name
 2013 003-99255-9 THE ROBERTO FOUNDATION U/A/D

REALIZED GAINS AND LOSSES (Continued)

Supplemental Information - Consult your Form 1099 for tax reporting purposes

LONG-TERM GAINS (LOSSES)

Description (Product Identifier)	Date Acquired or Sold Short	Date Sold or Covered	Quantity	Sale Proceeds ^s (Amortization)	Total accretion (Amortization)	Cost Basis ⁴	Total Gain (Loss)
NonCovered Long-Term Gains (Losses)							
HONEYWELL INTL INC CMN (439516106)							
ISHARES MSCI EAFE ETF (464287465)	03/17/2010	02/05/2013	185.00	12,833.29	0.00	7,948.60	4,884.69
GOOGLE, INC CMN CLASS A (38259P508)	03/17/2010	02/26/2013	14,914.00	855,828.16	0.00	843,535.84	12,292.32
LOWES COMPANIES INC CMN (548661107)	06/15/2010	02/27/2013	33.00	26,391.32	0.00	16,172.82	10,218.50
LOWES COMPANIES INC CMN (548661107)	07/13/2010	02/27/2013	44.00	1,632.38	0.00	930.38	702.00
LOWES COMPANIES INC CMN (548661107)	09/28/2010	02/27/2013	570.00	21,146.76	0.00	12,722.91	8,423.85
JOHNSON & JOHNSON CMN (478160104)	03/17/2010	05/23/2013	413.00	36,046.56	0.00	26,719.00	9,327.56
OXIDENTAL PETROLEUM CORP CMN (674599105)	08/25/2010	06/07/2013	381.00	35,454.22	0.00	27,709.98	7,744.24
OXIDENTAL PETROLEUM CORP CMN (674599105)	03/17/2010	06/07/2013	627.00	58,345.91	0.00	52,360.39	5,985.52
PRAXAIR, INC CMN SERIES (74005P104)	03/17/2010	06/07/2013	698.00	79,588.34	0.00	56,889.58	22,698.76
JOHNSON & JOHNSON CMN (478160104)	03/17/2010	07/09/2013	1,168.00	103,531.86	0.00	75,563.65	28,028.21
PEPSICO INC CMN (713448108)	03/17/2010	07/17/2013	528.00	44,402.40	0.00	35,026.47	9,375.93
MC DONALDS CORP CMN (580135101)	03/17/2010	07/31/2013	736.00	72,133.95	0.00	48,929.28	23,204.67
COSTCO WHOLESALE CORPORATION CMN (22160K105)	03/17/2010	08/05/2013	84.00	10,056.30	0.00	5,162.21	4,894.09
JPMORGAN CHASE & CO CMN (46625H100)	03/17/2010	08/05/2013	360.00	20,220.84	0.00	15,856.27	4,364.57
ORACLE CORPORATION CMN (66389X105)	03/17/2010	08/05/2013	283.00	9,242.61	0.00	7,247.63	1,994.98
GOOGLE, INC CMN CLASS A (38259P508)	06/15/2010	08/15/2013	5.00	4,310.71	0.00	2,450.43	1,860.28
VISA INC CMN CLASS A (92826C839)	03/17/2010	08/20/2013	82.00	14,237.31	0.00	7,547.87	6,689.44
PUBLIC SVC ELEC & GAS CO MTN 5.375000 09/01/2013 MW+20 00BP (744500AL0)	07/21/2010	08/20/2013	254.00	44,100.92	0.00	18,511.06	25,589.86
PUBLIC SVC ELEC & GAS CO MTN 5.375000 09/01/2013 MW+20 00BP (744500AL0)	03/22/2010	09/01/2013	100,000.00	100,000.00	(10,264.00)	100,000.00	0.00
ISHARES MSCI EAFE ETF (464287465)	05/19/2010	09/13/2013	3,054.00	190,918.10	0.00	149,462.76	41,455.34
ISHARES MSCI EAFE ETF (464287465)	03/17/2010	09/13/2013	10,605.00	662,962.15	0.00	599,818.80	63,143.35
ISHARES MSCI EMERGING MKTS ETF (464287234)	03/09/2011	10/01/2013	4,180.00	171,702.21	0.00	196,463.76	(24,761.55)
WISDOMTREE EMERGING MARKETS HIGH YIELDING EQUITY FUND ETF (9771W315)	03/09/2011	10/01/2013	667.00	34,766.84	0.00	39,289.97	(4,503.13)

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Tax Year Account No Legal Name
 2013 003-99255-9 THE ROBERTO FOUNDATION U/A/D

REALIZED GAINS AND LOSSES (Continued)

Supplemental Information - Consult your Form 1099 for tax reporting purposes

LONG-TERM GAINS (LOSSES)

Description (Product Identifier)	Date Acquired or Sold Short or Covered	Date Sold or Covered	Quantity	Sale Proceeds ⁴	Total accretion (Amortization)	Cost Basis ⁵	Total Gain (Loss)
NonCovered Long-Term Gains (Losses)							
WISDOMTREE EMERGING MARKETS HIGH YIELDING EQUITY FUND ETF (97717W315)	03/10/2011	10/01/2013	1,114.00	59,099.77	0.00	64,490.69	(6,390.92)
PROCTER & GAMBLE COMPANY [THE] CMN [742718109]	03/17/2010	10/15/2013	1,204.00	93,851.86	0.00	76,977.74	16,874.12
LOWES COMPANIES INC CMN [548661107]	07/13/2010	11/12/2013	1,364.00	67,957.82	0.00	28,841.92	39,015.90
LOWES COMPANIES INC CMN [548661107]	08/25/2010	11/12/2013	1,427.00	70,992.01	0.00	29,402.91	41,589.10
Net NonCovered Long-Term Gains (Losses)			2,900,734.60	(10,264.00)	2,546,032.92	354,701.68	

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2013 TAX REPORTING STATEMENT

JAMES FIPAMELA B MUZZY FNDTN
Account No. 614-2398623 Customer Service 800-437-6385
Recipient ID No. 20-1888777 Paver's Fed ID Number 04-3523567

FORM 1099-B*

2013 Proceeds from Broker and Dealer Exchange Transactions

**Long-term transactions for which
(This Label is a Substitute for Boxes 1c & 6)**

(IRS Form 1099-B box numbers are shown below in **bold** type.)

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For any transaction listed on Form 1099-B in a section indicating that "basis is reported to the IRS", we are reporting to the IRS. 1c type of gain or loss (i.e. short-term or long-term), 6 basis reported to IRS, 8 Description, 1d Stock or other symbol, the CUSIP number, and columns 1a, 1b, 1e, 2a and 2b, 3, 4, 6, 13, 14 and 16. We are not reporting to the IRS: the Action, the Gain / Loss, and all subtotals and totals.

For any transaction listed on Form 1099-B in a section indicating that CUSIP number and columns 1a, 1e, 2a and 2b, 4, 13, 14 and 15 We are not reporting to the IRS 1c type of gain or loss (i.e. short-term or long-term), the Action, the Gain / Loss, columns 1b, 3, 5, and 6 Noncovered security & Description, 1d Stock or other symbol, the "basis is not reported to the IRS", we are reporting to the IRS

- (a) Gross proceeds less commissions
- (b) Cost or other basis provided may include adjustments including, but not limited to, dividend reinvestment, return of capital/principal, wash sale loss disallowed, amortization, accretion, acquisition premium, bond premium, market discount, market premium, and option premium

Amortization, accretion and similar adjustments to cost basis are not considered for short-term instruments. Limit investment to 10% of securities of foreign issuers.

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions. THE ROBERTO FOUNDATION	Employer identification number (EIN) or 20-1688777
	Number, street, and room or suite no. If a P.O. box, see instructions. 610 NEWPORT CENTER DRIVE, NO. 1220	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEWPORT BEACH, CA 92660	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

JENNIFER T. LAVENSON

- The books are in the care of ► **610 NEWPORT CENTER DRIVE #1220 - NEWPORT BEACH, CA 92660**
Telephone No. ► **949-209-6201** Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014**.

5 For calendar year **2013**, or other tax year beginning _____, and ending _____

6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$ 0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$ 0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ►

Title ►

Date ►

Form 8868 (Rev. 1-2014)