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## Return of Private Foundation

OMB No 1545-0052

Form 990-PF

Department of the Treasury  
Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation  
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 Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation <b>THE ROBERTO FOUNDATION</b>		A Employer identification number <b>20-1688777</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>610 NEWPORT CENTER DRIVE</b>	Room/suite <b>1220</b>	B Telephone number <b>949-209-6201</b>
City or town, state or province, country, and ZIP or foreign postal code <b>NEWPORT BEACH, CA 92660</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) <b>\$ 35,144,694.</b> (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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.			
b 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:					
a Excess of revenue over expenses and disbursements		2,581,770.			
b Net investment income (if negative, enter -0-)			1,438,363.		
c Adjusted net income (if negative, enter -0-)				N/A	

9/9  
4

**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
<b>Assets</b>	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 <b>STMT 8</b>	1,912,491.	2,266,000.	2,266,000.
	b Investments - corporate stock <b>STMT 9</b>	3,641,947.	6,765,806.	6,765,806.
	c Investments - corporate bonds <b>STMT 10</b>	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 <b>STMT 11</b>	19,655,424.	22,487,943.	22,487,943.	
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶ <b>STATEMENT 12</b> )	85,692.	59,334.	59,334.	
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item 1)	31,040,368.	35,144,694.	35,144,694.	
<b>Liabilities</b>	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 ▶ <b>STATEMENT 13</b> )	47,009.	60,000.	
23 <b>Total liabilities</b> (add lines 17 through 22)	498,767.	430,191.		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	24 Unrestricted	30,541,601.	34,714,503.	
	25 Temporarily restricted			
	26 Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 27 through 31</b>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 <b>Total net assets or fund balances</b>	30,541,601.	34,714,503.		
31 <b>Total liabilities and net assets/fund balances</b>	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) ▶ <b>UNREALIZED GAIN ON INVESTMENTS</b>	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.)
<b>1a</b>			
<b>b</b> SEE ATTACHED STATEMENT			
<b>c</b>			
<b>d</b>			
<b>e</b>			

(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)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b> 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) 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) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			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 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	953,662.

**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)			
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		1	28,767.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	28,767.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	28,767.
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 <input type="checkbox"/> 24,380. Refunded <input type="checkbox"/>	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
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		X
c 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. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
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.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> 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	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)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	13	X	
14	The books are in care of ► <u>JENNIFER T. LAVENSON</u> Telephone no. ► <u>949-209-6201</u> Located at ► <u>610 NEWPORT CENTER DRIVE #1220, NEWPORT BEACH, CA</u> ZIP+4 ► <u>92660</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2013, 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? <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 checked="" type="checkbox"/> Yes <input 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		
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 2013?	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 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 <b>not</b> 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.) <u>N/A</u>	2b	
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) <u>N/A</u>	3b	
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 2013?	4b	X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

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?

N/A

7b

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation.**

(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	TRUSTEE			
610 NEWPORT CENTER DRIVE, STE 1220	1.00	0.	0.	0.
NEWPORT BEACH, CA 92660				
PAMELA B. MUZZY	TRUSTEE			
610 NEWPORT CENTER DRIVE, STE 1220	1.00	0.	0.	0.
NEWPORT BEACH, CA 92660				

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

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

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

0

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	28,904,636.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	2,878,471.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	31,783,107.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	31,783,107.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	476,747.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	31,306,360.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	1,565,318.
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	28,767.
<b>b</b>	Income tax for 2013. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	28,767.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	1,536,551.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	1,536,551.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	1,536,551.

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	953,662.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	953,662.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	0.
<b>6</b>	<b>Adjusted qualifying distributions</b> Subtract line 5 from line 4	<b>6</b>	953,662.

**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.

Form 990-PF (2013)

**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				
a Enter amount for 2012 only			0.	
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.			
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 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
Name and address (home or business)				
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.





**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](http://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

Employer identification number

**THE ROBERTO FOUNDATION****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
<u>1</u>	<u>JAMES F. &amp; PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ <u>125,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
<u>2</u>	<u>JAMES F. &amp; PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ <u>404,600.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
<u>3</u>	<u>JAMES F. &amp; PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ <u>68,390.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
<u>4</u>	<u>JAMES F. &amp; PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ <u>97,832.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	<u>JAMES F. &amp; PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ <u>437,760.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
<u>6</u>	<u>JAMES F. &amp; PAMELA B. MUZZY</u> <u>610 NEWPORT CENTER DRIVE SUITE 1220</u> <u>NEWPORT BEACH, CA 92660</u>	\$ <u>425,744.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)





Name of organization

Employer identification number

**THE ROBERTO FOUNDATION****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
<u>2</u>	<u>3500 SHARES BERKSHIRE HATHAWAY INC CL</u> <u>B</u>	\$ <u>404,600.</u>	<u>12/20/13</u>
<u>3</u>	<u>1000 SHARES BAXTER INTERNATIONAL INC</u>	\$ <u>68,390.</u>	<u>12/20/13</u>
<u>4</u>	<u>1400 SHARES CONOCOPHILLIPS</u>	\$ <u>97,832.</u>	<u>12/20/13</u>
<u>5</u>	<u>16000 SHARES GENERAL ELECTRIC CO</u>	\$ <u>437,760.</u>	<u>12/20/13</u>
<u>6</u>	<u>11800 SHARES HCP INC</u>	\$ <u>425,744.</u>	<u>12/20/13</u>
<u>7</u>	<u>3680 SHARES JOHNSON &amp; JOHNSON</u>	\$ <u>338,891.</u>	<u>12/20/13</u>



Name of organization	Employer identification number
<b>THE ROBERTO FOUNDATION</b>	<b>20-1688777</b>

**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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**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	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

**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.
<b>Total from continuation sheets</b>				<b>250,000.</b>

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FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
<hr/>					
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.	
<hr/>					
TO PART I, LINE 4	934,839.	172,359.	762,480.	730,268.	
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FORM 990-PF	OTHER INCOME	STATEMENT	2
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
<hr/>			
OTHER INCOME FROM DRAKES LANDING ASSOCIATES, LP	13,768.	13,768.	
<hr/>			
TOTAL TO FORM 990-PF, PART I, LINE 11	13,768.	13,768.	
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FORM 990-PF	LEGAL FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
<hr/>				
LEGAL FEES	150.	0.		150.
<hr/>				
TO FM 990-PF, PG 1, LN 16A	150.	0.		150.
<hr/> <hr/>				

FORM 990-PF	ACCOUNTING FEES			STATEMENT 4
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
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
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
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INVESTMENT IN MUTUAL FUNDS	FMV	20,411,441.	20,411,441.
INVESTMENT IN PARTNERSHIP: DRAKES	COST		
LANDING ASSOC., LP		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
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
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**

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**774,663**

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

## 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)	160,995.69	Net Ordinary Gains (Losses)	0.00
Net NonCovered Short-Term Gains (Losses)	0.00	Net NonCovered Long-Term Gains (Losses)	354,701.68		
Net 1099B Non-Reportable Short-Term Gains (Losses)	0.00	Net 1099B 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)	0.00
Net Regulated Futures Contract Short-Term Gains (Losses)	0.00	Net Regulated Futures Contract Long-Term Gains (Losses)	0.00		
<b>Total Short-Term Gains (Losses)</b>	<b>(6,475.57)</b>	<b>Total Long-Term Gains (Losses)</b>	<b>515,697.37</b>	<b>Total Ordinary Gains (Losses)</b>	<b>0.00</b>

### SHORT-TERM GAINS (LOSSES)

Description (Product Identifier)	Date Acquired or Sold Short	Date Sold or Covered	Quantity	Sale Proceeds <sup>5</sup>	Total accretion (Amortization)	Cost Basis <sup>4</sup>	Total Gain (Loss)
<b>Covered Short-Term Gains (Losses)</b>							
ABBVIE INC CMN (00287Y109)	06/14/2012	02/27/2013	294.00	10,770.74	0.00	9,455.11	1,315.63
ABBVIE 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
ISHARES MSCI EAFE ETF (464287465)	07/03/2013	09/13/2013	223.00	13,940.65	0.00	12,860.41	1,080.24
ISHARES MSCI EMERGING MKTS ETF (464287234)	08/05/2013	10/01/2013	126.00	5,175.71	0.00	4,966.42	209.29
ISHARES MSCI EMERGING MKTS ETF (464287234)	06/04/2013	10/01/2013	533.00	21,894.08	0.00	22,100.85	(206.77)
ISHARES 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 INCOME FUND 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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## 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 <sup>5</sup>	Total accretion (Amortization)	Cost Basis <sup>4</sup>	Total Gain (Loss)
<b>Covered Short-Term Gains (Losses)</b>							
LOWES COMPANIES INC CMN (548661107)	10/23/2013	11/12/2013	44.00	2,188.96	0.00	2,136.20	52.76
<b>Net Covered Short-Term Gains (Losses)</b>				<b>591,703.68</b>	<b>0.00</b>	<b>598,179.25</b>	<b>(6,475.57)</b>

### LONG-TERM GAINS (LOSSES)

Description (Product Identifier)	Date Acquired or Sold Short	Date Sold or Covered	Quantity	Sale Proceeds <sup>5</sup>	Total accretion (Amortization)	Cost Basis <sup>4</sup>	Total Gain (Loss)
<b>Covered Long-Term Gains (Losses)</b>							
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	19,269.96	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 (92826C839)	01/20/2011	08/20/2013	363.00	63,026.12	0.00	24,955.56	38,070.56
ISHARES MSCI EAFE ETF (464287465)	05/11/2012	09/13/2013	337.00	21,067.26	0.00	17,274.62	3,792.64
ISHARES MSCI EAFE ETF (464287465)	06/11/2012	09/13/2013	917.00	57,325.44	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
<b>Net Covered Long-Term Gains (Losses)</b>				<b>541,744.52</b>	<b>0.00</b>	<b>380,748.83</b>	<b>160,995.69</b>

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# 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 <sup>5</sup>	Total accretion (Amortization)	Cost Basis <sup>4</sup>	Total Gain (Loss)
<b>NonCovered Long-Term Gains (Losses)</b>							
HONEYWELL INTL INC CMN (438516106)	03/17/2010	02/05/2013	185.00	12,833.29	0.00	7,948.60	4,884.69
ISHARES MSCI EAFE ETF (464287465)	03/17/2010	02/26/2013	14,914.00	855,828.16	0.00	843,535.84	12,292.32
GOOGLE, INC CMN CLASS A (38259P508)	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
OCCIDENTAL PETROLEUM CORP CMN (674599105)	08/25/2010	06/07/2013	381.00	35,454.22	0.00	27,709.98	7,744.24
OCCIDENTAL 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	103,591.86	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 (68389X105)	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
VISA INC CMN CLASS A (92826C839)	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 M-W+20 00BP (74456QAL0)	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 (97717W315)	03/09/2011	10/01/2013	667.00	34,786.84	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	Date Sold or Covered	Quantity	Sale Proceeds <sup>5</sup>	Total accretion (Amortization)	Cost Basis <sup>4</sup>	Total Gain (Loss)
<b>NonCovered Long-Term Gains (Losses)</b>							
WISDOMTREE EMERGING MARKETS HIGH YIELDING EQUITY FUND ETF (97717W315)	03/10/2011	10/01/2013	1,114.00	58,099.77	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	67,857.82	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
<b>Net NonCovered Long-Term Gains (Losses)</b>				<b>2,900,734.60</b>	<b>(10,264.00)</b>	<b>2,546,032.92</b>	<b>354,701.68</b>

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# 2013 TAX REPORTING STATEMENT

JAMES F/PAMELA B MUZZY FNDTN  
Account No 614-239623 Customer Service 800-437-6385  
Recipient ID No. 20-1888777 Payer's Fed ID Number. 04-3523567

FORM 1099-B

2013 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is not reported to the IRS --report on Form 8949 with Box E checked and/or Schedule D, Part II  
(This Label is a Substitute for Boxes 1c & 8)

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

8 Description, 1d Stock or Other Symbol, CUSIP							
Action	1a Date of Sale or Exchange	1b Date of Acquisition	1e Quantity Sold	2a Sales Price of Stocks, Bonds, etc (a)	3 Cost or Other Basis (b)	6 Gain/Loss (-)	15 State Tax Withheld
PIMCO TOTAL RETURN INSTL, PTTRX, 6933390700							
Sale	06/07/13	various	109,090.909	1,199,980.00	1,180,865.51	19,114.49	
TOTALS				1,199,980.00	1,180,865.51	19,114.49	0.00

Box E Long-Term Realized Gain  
Box E Long-Term Realized Loss  
Box E Wash Sale Loss Disallowed

0.00

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, 5, 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 "basis is not reported to the IRS", we are reporting to the IRS. 6 Noncovered security 8 Description, 1d Stock or other symbol, the CUSIP number, and columns 1a, 1e, 2a and 2b, 4, 13, 14 and 16 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, 6, and all subtotals and totals.

Although Fidelity makes every effort to provide accurate information, please bear in mind that you, the taxpayer, are ultimately responsible for the accuracy of your tax returns

- (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 provided for short-term instruments, unit investment trusts, or 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.

02/23/2014 9001274969

T80014HC4058122 006365 0001/0005 00



Pages 2 of 10



- 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.	Employer identification number (EIN) or
	<b>THE ROBERTO FOUNDATION</b>	<b>20-1688777</b>
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	<b>610 NEWPORT CENTER DRIVE, NO. 1220</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	<b>NEWPORT BEACH, CA 92660</b>	

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

**04**

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 <b>Balance due.</b> 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)