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Form 990-PF



Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation AMIN FOUNDATION		A Employer identification number 80-0075857	
Number and street (or P O box number if mail is not delivered to street address) 3166 SHANDWICK CIRCLE		B Telephone number (see instructions) (909) 208-5655	
City or town, state or province, country, and ZIP or foreign postal code CORONA, CA 92882		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 0		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	67,805	67,805	67,805	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	185,982			
	b Gross sales price for all assets on line 6a 1,109,487				
	7 Capital gain net income (from Part IV, line 2) . . .		185,982		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 2,834	2,834	2,834	
	12 Total. Add lines 1 through 11	256,621	256,621	70,639	
	13 Compensation of officers, directors, trustees, etc	45,000	45,000		
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	 1,725	1,725		
	c Other professional fees (attach schedule)	 997	997		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	47,722	47,722		0
	25 Contributions, gifts, grants paid	165,000			165,000
	26 Total expenses and disbursements. Add lines 24 and 25	212,722	47,722		165,000
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	43,899			
	b Net investment income (if negative, enter -0-)		208,899		
	c Adjusted net income (if negative, enter -0-)			70,639	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	2,855,167	3,340,239	
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,855,167	3,340,239	0	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)			0
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	2,855,167	3,340,239	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	2,855,167	3,340,239	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	2,855,167	3,340,239		

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	2,855,167
2	Enter amount from Part I, line 27a	2	43,899
3	Other increases not included in line 2 (itemize) ▶ _____	3	441,173
4	Add lines 1, 2, and 3	4	3,340,239
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	3,340,239

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				
(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				
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				
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	185,982
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 }		3	-8,805

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 page 18 of 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			
2011			
2010			
2009			
2008			
2 Total of line 1, column (d).			2
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
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.			4
5 Multiply line 4 by line 3.			5
6 Enter 1% of net investment income (1% of Part I, line 27b).			6
7 Add lines 5 and 6.			7
8 Enter qualifying distributions from Part XII, line 4.			8

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 page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		
	Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	4,178
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	
3	Add lines 1 and 2.	3	4,178
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	4,178
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d.	7	
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	1
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ☐	9	4,179
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . . ☐	10	
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ☐ Refunded ☐	11	

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
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for 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>	1b		No
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
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>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?.	4b		No
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>	5		No
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?	6		No
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>	7	Yes	
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>	8b	Yes	
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>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of CHIRAG AMIN Telephone no (909) 208-5655 Located at 3166 SHANDWICK CIRCLE CORONA CA ZIP+4 92882			
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		
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?	16	Yes	No
See 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.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here.	1b		No
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		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?. If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		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 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 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.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		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?	4b		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))?

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

b

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

5b

No

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?

☐ 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?

6b

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

No

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2

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

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

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

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Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	

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	3,145,630
b	Average of monthly cash balances.	1b	0
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	3,145,630
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	
3	Subtract line 2 from line 1d.	3	3,145,630
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	47,184
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,098,446
6	Minimum investment return. Enter 5% of line 5.	6	154,922

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	154,922
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	4,178
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	4,178
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	150,744
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	150,744
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	150,744

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	165,000
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	165,000
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	165,000
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				150,744
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				5,292
e From 2012.				6,474
f Total of lines 3a through e.	11,766			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 165,000				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				150,744
e Remaining amount distributed out of corpus	14,256			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	26,022			
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
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) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	26,022			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				5,292
d Excess from 2012. . . .				6,474
e Excess from 2013. . . .				14,256

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

CHIRAG AMIN

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

CHIRAG AMIN

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

CHIRAG AMIN MD
3166 SHANDWICK CIRCLE
CORONA, CA 92882
(909) 208-5655

b

The form in which applications should be submitted and information and materials they should include

PLEASE SEE ATTACHED GRANT GUIDELINES

c

Any submission deadlines

PLEASE SEE ATTACHED GRANT GUIDELINES

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

PLEASE SEE ATTACHED GRANT GUIDELINES

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 <i>Paid during the year</i> See Additional Data Table				
Total			3a	165,000
b <i>Approved for future payment</i>				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Form 990PF Part VIII Line 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
CHIRAG AMIN	Co-Trustee 7 50	45,000		
3166 SHANDWICK CIRCLE CORONA,CA 92882				
KELLY AMIN	Co-Trustee 0 50	0		
40969 CREST DRIVE HEMET,CA 92544				
JOSEPH HAMMOND	Co-trustee 0 50	0		
PO BOX 470 CLEMSON,SC 29633				
DEREK MURO	Co-trustee 0 50	0		
5511 MARTINGALE WAY FONTANA,CA 92336				
DAVID EVANS	Co-trustee 0 50	0		
9383 COCA RD ALTA LOMA,CA 91737				

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
HARVEST CHRISTIAN FELLOWSHIP 6115 ARLINGTON AVE RIVERSIDE,CA 92504	SUPPORTED ORG	EXEMPT	FOR FELLOWSHIP	50,000
HARVEST BIBLE CHAPEL 800 ROHLWING RD ROLLING MEADOWS,IL 60008	SUPPORTED ORG	EXEMPT	FOR FELLOWSHIP	25,000
FRESH LIFE CHURCH 120 2ND ST E KALISPELL,MT 59901	SUPPORTED ORG	EXEMPT	FOR FELLOWSHIP	25,000
SARAH BUSH LINCOLN HEALTH FOUNDATION 1000 HEALTH CENTER DR PO BOX 372 MATTOON,IL 61938	SUPPORTED ORG	EXEMPT	FOR ASSISTANCE TO INDIGENT FAMILIES	25,000
COLES COUNTY CASA 651 JACKSON AVE RM 13 CHARLESTON,IL 61920	SUPPORTED ORG	EXEMPT	FOR ASSISTANCE TO INDIGENT CHILDREN	10,000
AMERICAN BIBLE SOCIETY 1865 BROADWAY NEWYORK,NY 10023	SUPPORTED ORG	EXEMPT	FOR FELLOWSHIP	10,000
SAMARITANS PURSE PO BOX 3000 BOONE,NC 28607	SUPPORTED ORG	EXEMPT	FOR ASSISTANCE TO INDIGENT FAMILIES	10,000
BIBLE LEAGUE 1 BIBLE LEAGUE PLAZA CRETE,IL 60417	SUPPORTED ORG	EXEMPT	FOR FELLOWSHIP	10,000
Total			3a	165,000

TY 2013 Accounting Fees Schedule**Name:** AMIN FOUNDATION**EIN:** 80-0075857**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	1,725	1,725	0	0

TY 2013 Other Income Schedule**Name:** AMIN FOUNDATION**EIN:** 80-0075857**Software ID:** 13000170**Software Version:** 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	2,834	2,834	2,834

TY 2013 Other Professional Fees Schedule**Name:** AMIN FOUNDATION**EIN:** 80-0075857**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVISOR FEES	997	997	0	0

Account Number: JCC-002420

2013

YOUR TAX INFORMATION STATEMENT
As of 02/11/2014

Recipient's Identification
Number 80-0075857

AMIN FOUNDATION
3166 SHANDWICK CIR

IMPORTANT MESSAGE: We send tax statements when information is finalized by securities issuers. If information is pending from issuers, you and members of your household may receive tax statement(s) at different times. Tax statement mailings will occur by January 31, February 18, February 28 and March 17, depending on when final information for your account is received from issuers. If you have any questions, please visit mytaxhandbook.com.

Amount	
414,885.95	Securities Purchased
(996.93)	Net Cost of Securities Purchased
	Advisory Fees

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). 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.

Disposition Transaction	Disposition Method	Quantity (Box 1c)	Date of Acquisition (Box 1b)	Date of Sale or Exchange (Box 1a)	Gross Proceeds Less Commissions and Option Premiums (Box 2a)	Cost or Other Basis (Box 3)	Adjustments W=Wash Sale Loss (Box 5) 0=Option Premium
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Short-Term Transactions for Which Basis Is Reported to the IRS - Report on Form 8949, Part I, with Box A checked.

Covered (Box 6b)

Description (Box 8): DIREXION SHS ETF TR DAILY TECHNOLOGY BEA R 3X SHS NEW CUSIP: 25459W318

SELL	FIRST IN FIRST OUT	2,400	10/12/2012	01/03/2013	20,399.54	21,312.00	
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Description (Box 8): PROSHARES TR PROSHARES ULTRASHORT S&P 50 0 NEW CUSIP: 74347B300

SELL	FIRST IN FIRST OUT	650	06/25/2013	06/27/2013	26,224.51	27,202.50	
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SELL	FIRST IN FIRST OUT	2,100	08/21/2013	09/05/2013	79,756.61	80,598.00	
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SECURITY TOTAL

105,981.12

107,800.50

Account Number: JCC-002420

2013

YOUR TAX INFORMATION STATEMENT

As of 02/11/2014

Recipient's Identification
Number 80-0075857

AMIN FOUNDATION
3166 SHANDWICK CIR

AMIN FOUNDATION
3166 SHANDWICK CIR
COLUMBIA, MD 21046-1000
CUSIP: 74347R107

Disposition Transaction	Quantity (Box 1c)	Date of Acquisition (Box 1b)	Date of Sale or Exchange (Box 1e)	Gross Proceeds Less Commissions and Option Premiums (Box 2a)	Cost or Other Basis (Box 3)	Adjustments W=Wash Sale Loss (Box 5) 0=Option Premium
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Short-Term Transactions for Which Basis Is Reported to the IRS - Report on Form 8949, Part I, with Box A checked.

Covered (Box 6b) (continued)

Description (Box 8): PROSHARES TR PROSHAR ES ULTRA S&P500

CUSIP: 74347R107

SELL	FIRST IN FIRST OUT	01/18/2013	06/24/2013	21,840.06	19,497.00	
SELL	FIRST IN FIRST OUT	06/27/2013	08/16/2013	73,843.71	70,071.03	
SELL	FIRST IN FIRST OUT	09/12/2013	10/09/2013	78,174.13	80,959.00	
SECURITY TOTAL				173,857.90	170,527.03	

Description (Box 8): PROSHARES TR PROSHAR ES ULTRA QQQ

CUSIP: 74347R206

SELL	FIRST IN FIRST OUT	01/18/2013	02/26/2013	11,359.74	11,602.00	242.26 W
SELL	FIRST IN FIRST OUT	03/11/2013	06/24/2013	12,408.98	12,431.06	
	Wash sale 39 day(s) added to holding period					
SECURITY TOTAL				23,768.72	24,033.06	

Description (Box 8): PROSHARES TR PROSHAR ES ULTRA OIL & GAS

CUSIP: 74347R719

SELL	FIRST IN FIRST OUT	01/03/2013	04/04/2013	15,890.64	14,537.70	
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Description (Box 8): PROSHARES TR II PROSHAR ES ULTRASHORT GOL D NEW 2012

CUSIP: 74347W395

SELL	FIRST IN FIRST OUT	10/26/2012	01/03/2013	18,650.58	18,113.94	
SELL	FIRST IN FIRST OUT	02/20/2013	03/27/2013	26,881.55	28,459.96	
SECURITY TOTAL				45,532.13	46,573.90	

Seq # (JCC 52177)

Page 3 of 9

TEFRA-ROLL

go **paperless**
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090396 X58B2D08 018818

Account Number: JGC-002420

2013

YOUR TAX INFORMATION STATEMENT
As of 02/11/2014

Recipient's Identification
Number 80-0075857

AMIN FOUNDATION
3166 SHANDWICK CIR

2013 Form 1099-B - Proceeds from Broker and Barter Exchange TransactionsOMB No. 1545-0047 (Continued)

Disposition Transaction	Disposition Method	Quantity (Box 1e)	Date of Acquisition (Box 1b)	Date of Sale or Exchange (Box 1a)	Gross Proceeds Less Commissions and Option Premiums (Box 2a)	Cost or Other Basis (Box 3)	Adjustments W=Wash Sale Loss (Box 5) 0=Option Premium
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Short-Term Transactions for Which Basis Is Reported to the IRS - Report on Form 8949, Part I, with Box A checked.

Covered (Box 6b) (continued)

Description (Box 8): PROSHARES TR II PROSHARES ULTRA GOLD						CUSIP: 74347W601	
SELL	FIRST IN FIRST OUT	200	01/14/2013	02/20/2013	14,811.68	16,875.96	
Description (Box 8): PROSHARES TR ULTRASH ORT FINANCIALS NEW						CUSIP: 74347X146	
SELL	FIRST IN FIRST OUT	700	06/25/2013	06/27/2013	15,931.79	16,905.00	
Description (Box 8): PROSHARES TR ULTRASH ORT QQQ NEW						CUSIP: 74347X237	
SELL	FIRST IN FIRST OUT	700	06/25/2013	06/27/2013	16,537.98	16,989.00	
Description (Box 8): PROSHARES TR ULTRASH ORT OIL & GAS NEW						CUSIP: 74347X591	
SELL	FIRST IN FIRST OUT	1,500	10/26/2012	01/03/2013	30,269.32	31,919.25	
Description (Box 8): PROSHARES TR ULTRASH ORT OIL & GAS NEW 20 13						CUSIP: 74348A525	
SELL	FIRST IN FIRST OUT	250	04/18/2013	06/27/2013	16,292.24	19,000.00	
Short-Term Covered Total					479,273.06	486,473.40	
Covered Total					479,273.06	486,473.40	
Total					479,273.06	486,473.40	

IRS Form 1099-B - Proceeds from Broker and Barter Exchange Transactions

The amounts in this section of your Tax Information Statement reflect proceeds from securities transactions such as sales, redemptions, tender offers, return of principal distributions, the option premium portion of reverse convertibles and bond maturities. Short-term and long-term transactions are segregated in your 1099-B form in a format comparable to IRS Form 8949, for dispositions of covered securities.

Type of Gain or (Loss) (Box 1c). The first two section headings within the 1099-B indicate the type of gain or (loss) for the transactions, short-term or long-term.

Covered (b) or Noncovered (a) Security (Box 6). The section headings within the 1099-B indicate whether your security transaction is or is not a covered security under the IRS cost basis reporting program.

Description (Box 8). Shows a brief description of the item or service for which the proceeds are being reported.

CUSIP. Broker transactions may show the Committee on Uniform Security Identification Procedures (CUSIP) number of the item reported.

Vanguard
Contact Info 1-800-662-2739

RECIPIENT'S identification number: 80-0075857

2013 Form 1099-B
Proceeds From Broker and Barter Exchange Transactions

AMIN FOUNDATION
3166 SHANDWICK CIR
CORONA CA 92882-7583

P O Box 2600
Valley Forge, PA 19482 - 2600

Copy B For Recipient
OMB No 1545-0715

Fund Name		PAYER'S federal identification number		CUSIP number		Stock or other symbol (Box 1d)		Recipient Account number		State (Box 13)		State identification no. (Box 14)	
Description (Box 8)	Quantity sold (Box 1e)	Date of sale or exchange (Box 1a)	Date of acquisition (Box 1b)	Stocks, bonds, etc (Sales price) (Box 2a)	Cost or other basis (Box 3)	Wash sale disallowed (Box 5)	Federal income tax withheld (Box 4)	State tax withheld (Box 15)					
Short-term transactions for which basis is reported to the IRS-- Report on Form 8949, Part I, with Box A checked													
Type of gain or loss (Box 1c) Short-Term Basis reported to IRS (Box 6b)													
SHORT-TERM TREASURY INV		23-2659567	922031703	VFISX	09969147911								
CK-WRITING REDEMPTION 1097	2,329,916	01/04/2013	12/12/2012	25,000.00	25,139.86	40.64	0.00	0.00					
CK-WRITING REDEMPTION 1099	931,966	01/04/2013	12/24/2012	10,000.00	10,059.02	59.02	0.00	0.00					
CK-WRITING REDEMPTION 1101	465,983	01/09/2013		5,000.00	5,031.94	23.95	0.00	0.00					
CK-WRITING REDEMPTION 1098	931,966	01/11/2013	12/12/2012	10,000.00	10,065.94	0.00	0.00	0.00					
CK-WRITING REDEMPTION 1102	931,966	01/14/2013	12/12/2012	10,000.00	10,065.94	0.00	0.00	0.00					
CK-WRITING REDEMPTION 1103	4,655,493	01/15/2013		50,000.00	50,282.88	0.00	0.00	0.00					
CK-WRITING REDEMPTION 1104	931,099	01/15/2013	12/12/2012	10,000.00	10,056.58	0.00	0.00	0.00					
CK-WRITING REDEMPTION 1100	2,329,916	01/18/2013		25,000.00	25,164.87	0.00	0.00	0.00					
CK-WRITING REDEMPTION 1105	34,949	05/21/2013	12/12/2012	375.00	377.47	0.04	0.00	0.00					
CK-WRITING REDEMPTION 1106	35,112	06/20/2013	12/12/2012	375.00	379.23	0.03	0.00	0.00					
CK-WRITING REDEMPTION 1045	11,671	12/09/2013	12/12/2012	125.00	125.27	0.27	0.00	0.00					
CK-WRITING REDEMPTION 1054	84,955	12/23/2013		907.32	911.53	4.21	0.00	0.00					
CK-WRITING REDEMPTION 1053	936,330	12/26/2013	11/18/2013	10,000.00	10,053.46	0.00	0.00	0.00					
CK-WRITING REDEMPTION 1056	4,213,483	12/26/2013	11/18/2013	45,000.00	45,218.36	90.64	0.00	0.00					

(Continued on next page)

For securities sold that were acquired on a variety of dates, Box 1b may be blank

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). 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. You are ultimately responsible for the accuracy of your tax return. Please Note Each specific fund name, NOT simply Vanguard, must be reported along with the related tax information on Form 1040, Schedule D. This applies to Form 1099-B. CUSIP® is a trademark of American Bankers Association

(keep for your records)



IMPORTANT TAX DOCUMENT

Vanguard
Contact Info 1-800-662-2739

RECIPIENT'S identification number: 80-0075857

AMIN FOUNDATION
3166 SHANDWICK CIR
CORONA CA 92882-7583

2013 Form 1099-B
Proceeds From Broker and Barter Exchange Transactions

P O Box 2600
Valley Forge, PA 19482 - 2600

Copy B For Recipient
OMB No 1545-0715

Fund Name		PAYER'S federal identification number		CUSIP number		Stock or other symbol (Box 1d)		Recipient Account number		State (Box 13)		State identification no. (Box 14)	
Description (Box 8)	Quantity sold (Box 1e)	Date of sale or exchange (Box 1a)	Date of acquisition (Box 1b)	Stocks, bonds, etc (Sales price) (Box 2a)		Cost or other basis (Box 3)		Wash sale disallowed (Box 5)		Federal income tax withheld (Box 4)		State tax withheld (Box 15)	
CK-WRITING REDEMPTION 1047	2,340 824	12/27/2013	11/18/2013	25,000 00		25,133 63		0 00		0 00		0 00	
CK-WRITING REDEMPTION 1048	2,340 824	12/27/2013	11/18/2013	25,000 00		25,133 63		0 00		0 00		0 00	
CK-WRITING REDEMPTION 1055	936 330	12/27/2013	11/18/2013	10,000 00		10,053 46		0 00		0 00		0 00	
CK-WRITING REDEMPTION 1050	2,340 824	12/31/2013	11/18/2013	25,000 00		25,133 62		0 00		0 00		0 00	
Long-term transactions for which basis is reported to the IRS-- Report on Form 8949, Part II, with Box D checked													
Type of gain or loss (Box 1c) Long-Term Basis reported to IRS (Box 6b)													
SHORT-TERM TREASURY INV		23-2659567	922031703	VFISX		09969147911							
CK-WRITING REDEMPTION 1046	149 673	12/20/2013	12/12/2012	1,600 00		1,605 90		5 90		0 00		0 00	
CK-WRITING REDEMPTION 1054	851 375	12/23/2013		9 092 68		9,134 95		42 27		0 00		0 00	
Long-term transactions for which basis is not reported to the IRS-- Report on Form 8949, Part II, with Box E checked													
Type of gain or loss (Box 1c) Long-Term Noncovered security (Box 6a)													
HEALTH CARE FUND ADM		23-2439149	921908885	VGHAX		09969147911							
PHONE EXCH TO ST TRSY IN	2,463 054	11/18/2013		200,000 00		119,513 66		0 00		0 00		0 00	
PHONE EXCH TO ST TRSY IN	184 888	12/12/2013		15,000 00		8,971 24		0 00		0 00		0 00	
PHONE EXCH TO ST TRSY IN	194 124	12/19/2013		15,000 00		9,419 39		0 00		0 00		0 00	

For securities sold that were acquired on a variety of dates, Box 1b may be blank

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). 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. You are ultimately responsible for the accuracy of your tax return. Please Note Each specific fund name, NOT simply Vanguard, must be reported along with the related tax information on Form 1040, Schedule D. This applies to Form 1099-B. CUSIP® is a trademark of American Bankers Association

(keep for your records)

Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Box 1a. Shows total ordinary dividends that are taxable. Include this amount on line 9a of Form 1040 or 1040A. Also, report it on Schedule B (1040A or 1040), if required.

Box 1b. Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040/1040A but treat it as a plan distribution, not as investment income, for any other purpose.

Box 2a. Shows total capital gain distributions from a regulated investment company or real estate investment trust. Report the amounts shown in box 2a on Schedule D (Form 1040), line 13. But, if no amount is shown in boxes 2c-2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

Box 2b. Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet-Line 19 in the Schedule D instructions (Form 1040).

Box 3. Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550, Investment Income and Expenses.

Box 4. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 6. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

Box 10. Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See box 4.

Box 11. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 10. See the Instructions for Form 6251.

Boxes 12-14. State income tax withheld reporting boxes.

Nominees. If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A husband or wife is not required to file a nominee return to show amounts owned by the other. See the 2013 General Instructions for Certain Information Returns.

Future developments. For the latest information about the developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099div.

Instructions for Recipient

Brokers and barter exchanges must report proceeds from transactions to you and the IRS on Form 1099-B. Reporting is also required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified in box 8.

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

CUSIP number. For broker transactions, may show the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number of the item reported.

Box 1a. Shows the trade date of the sale or exchange. For short sales, the date shown is the date the security was delivered to close the short sale. For aggregate reporting in boxes 9 through 12, no entry will be present.

Box 1b. This box may be blank if box 6a is checked or if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

Box 2a. Shows the aggregate cash proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the corporate transfer of property to a foreign corporation. Losses on forward contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts. The broker must indicate whether the sales price or the sales price less commissions (including transfer taxes) and option premiums was reported to the IRS. Report this amount on Form 8949 or on Schedule D (whichever is applicable) as explained in the instructions for Schedule D.

Box 3. Shows the cost or other basis of securities sold. If box 6a is checked, box 3 may be blank. See the Form 8949 instructions, Schedule D instructions, or Pub. 550 for details.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see the Schedule D (Form 1040) instructions and Pub. 550.

Box 6a. If checked, the securities sold were noncovered securities and boxes 1b, 1c, 3, and 5 may be blank. Generally, a noncovered security means a security other than stock, stock purchased before 2011, stock in most mutual funds and other regulated investment companies purchased before 2012, and stock purchased in or transferred to a dividend reinvestment plan before 2012.

Box 6b. If checked, the basis in box 3 has been reported to the IRS. If box 6b is checked on Forms (s) 1099-B and NO adjustment is required, see the instructions for your Schedule D.

Box 8. Shows a brief description of the item or service for which the proceeds or bartering income is being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common), P (preferred), or O (other).

Boxes 13-15. Shows state income tax withheld.



AMIN FOUNDATION GRANT GUIDELINES

AMIN FOUNDATION'S MISSION

The Amin Foundation was founded in 2004 by Chirag Amin, M.D., and Kelly Amin. The foundation's mission is to assist elderly and low to moderate income individuals and families with housing and related expenses. The foundation also seeks to assist recognized charitable organizations which provide social and educational assistance to economically disadvantaged members of our community.

GRANTMAKING FOCUS

The Amin Foundation supports programs that work to improve the quality of life for economically disadvantaged members of our community. The foundation will support activities in the following areas and organizations that work in the following areas:

- Provide housing assistance to elderly and low to moderate income members of our community,
- Provide funding for programs that increase the access of elderly and low to moderate income individuals and families to basic service, including, but not limited to, utilities,
- Provide social services to elderly and low to moderate income individuals and families, and
- In-school and after-school programs that enhance academic achievement for economically disadvantaged students.

ELIGIBILITY & TYPES OF SUPPORT

The Amin Foundation primarily makes grants to charitable organizations that have been recognized by the IRS as being described in Section 501(c)(3) and 509(a)(1) or 509(a)(2) of the Internal Revenue Code. The foundation tends to make grants to the following types of organizations and projects:

- o General operating or capacity building for organizations with an annual operating budget less than \$5 million,
- o Programs focused on direct services, and/or
- o Organizations or projects for which funding may be difficult to obtain, i.e. smaller organizations with limited resources for fundraising, new projects, or grassroots programs.

Grants range from \$500 to \$50,000. Applicants may apply for one-year or multi-year grants for their project. The foundation makes limited contributions to disaster relief efforts, endowments, and capital campaigns. Although the foundation does not make grants to pay for or support lobbying, it does make grants to organizations that may engage in lobbying and advocacy. The foundation's grants are always exclusively for charitable activities and projects.

The foundation does not have an IRS-approved scholarship program and therefore does not make grants, loans or scholarships to individuals. The foundation does not make grants to other private foundations. The foundation also does not make grants to public charities that are 509(a)(3) supporting organizations, unless the organization can demonstrate that it is neither one of the following:

- o A “Type I” or “II” supporting organization with any foundation insiders or “disqualified persons” directly or indirectly controlling either the supporting organization or its supported organization, or
- o A “Type III” supporting organization (unless it is “functionally integrated”).

APPLICATION PROCEDURE

Amin Foundation has two processes, depending on the size of the grant requested.

For a grant of \$5,000 or less:

1. Submit a Letter of Inquiry.
2. We will notify you if your request has been approved.

For a grant greater than \$5,000:

1. Submit a Letter of Inquiry.
2. We will notify you if you are being invited to the next level of consideration.
3. Applicants who have not received funding from us in the past and applicants who have not received funding in the last 5 years should complete a proposal; applicants who have received a grant from us in the last 5 years need only supply budget information and any other new information that has arisen since the last application was submitted.

Letter of Inquiry

The first step in applying to the foundation is a short letter of inquiry (“LOI”). Letters may be submitted at any time during the year, although they will be reviewed on a quarterly basis. LOI’s should be one to three pages long, and should include the following:

- a brief statement of the issues to be addressed, the history and goals of your organization, and your organization's involvement with these issues
- a brief summary of the activities or the organization for which you are requesting support, including an outline of your objectives, and anticipated outcomes and implications
- the approximate starting date and duration that the funding will cover
- the total amount of funding needed, the amount requested from the foundation, and information about other sources of support, both assured and requested
- contact information and EIN for the organization

All letters are first reviewed to determine if they fall within the foundation's program guidelines. Those that do not are immediately declined. Letters that are within the guidelines are then reviewed to determine the following:

- the priority of the proposed activity within the foundation's goals
- the impact of the likely results of the activities

We try to acknowledge the receipt of all letters of inquiry. If you do not receive a response to your LOI within a month after sending your letter, feel free to contact the foundation. For larger grants, some applicants will then be invited to submit a full proposal; those that are not invited will also be notified.

Proposals

Full proposals will be accepted by invitation only. Because the foundation requests more proposals than it can fund, you should not interpret such a request as an indication of likely support. To be considered, the proposal must be complete, including all attachments, by the deadline in the chart below.

The foundation may request additional information in writing from applicants. We might also consult with persons knowledgeable about the proposed activities and we welcome your suggestions as to who might be qualified to assist us in our review of your proposal. Finally, as part of our review, we may request to meet with applicants.

Completed applications will be discussed at the next quarterly board meeting. Applicants will be notified of the board's decision to approve or deny a grant within two weeks following the board meeting. If a grant is awarded, you will be asked to sign a Grant Agreement that lays out reporting and other requirements.

The foundation's annual calendar follows. Please note that we accept LOI's throughout the year and we strongly encourage applicants to send letters of inquiry **well in advance** of LOI deadlines. Otherwise, although we will issue invitations as promptly as we can, you may find you don't have sufficient time to complete the full proposal.

For letters of inquiry <u>received</u> (not postmarked)	Invitations to submit full proposals be sent by:	Full proposals are due	Grant decision meetings are held in	Notice of grant award or declination
December 1	December 15	January 15	March	April 15
March 1	March 15	April 15	June	July 15
June 1	June 15	July 15	September	October 15
September 1	September 15	October 15	December	January 15

CONTACT INFORMATION

Please send letters of inquiry/application:

Amin Foundation
3166 Shandwick Circle
Corona, CA 92882