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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

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014, and ending 12-31-2014

Name of foundation VICA FOUNDATION C/O TIMOTHY CROWLEY TRUSTEE		A Employer identification number 27-2178283	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 1089		B Telephone number (see instructions) (203) 318-9333	
City or town, state or province, country, and ZIP or foreign postal code MADISON, CT 064432684		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) \$ 59,550		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	1	1		
	4 Dividends and interest from securities.	2,983	2,983		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-1,223			
	b Gross sales price for all assets on line 6a 39,376				
	7 Capital gain net income (from Part IV, line 2) . . .				
	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)	188	188		
	12 Total. Add lines 1 through 11	1,949	3,172		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	1,795	1,795		
	c Other professional fees (attach schedule)				
	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)	462	462		
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	2,257	2,257		0
	25 Contributions, gifts, grants paid	17,000			17,000
	26 Total expenses and disbursements. Add lines 24 and 25	19,257	2,257		17,000
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-17,308			
	b Net investment income (if negative, enter -0-)		915		
	c Adjusted net income (if negative, enter -0-)				

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	78,325	61,017	59,550
	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)			
	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)	78,325	61,017	59,550
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			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	78,325	61,017	
	30	Total net assets or fund balances (see instructions)	78,325	61,017	
	31	Total liabilities and net assets/fund balances (see instructions) . . .	78,325	61,017	

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 78,325
2	Enter amount from Part I, line 27a	2 -17,308
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 61,017
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 61,017

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)
1 a	MSSB 043 -- ST COVERED	P	2013-12-19	2014-12-16
b	MSSB 043 -- LT COVERED	P	2013-10-31	2014-12-16
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 934		962	-28
b 38,192		39,637	-1,445
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			-28
b			-1,445
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	-1,223
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	

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 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))
2013	10,000	85,195	0 117378
2012	9,270	93,580	0 099060
2011	5,000	3,908	1 279427
2010			
2009			

2	Total of line 1, column (d).	2	1 495865
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 498622
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	76,238
5	Multiply line 4 by line 3.	5	38,014
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	9
7	Add lines 5 and 6.	7	38,023
8	Enter qualifying distributions from Part XII, line 4.	8	17,000

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			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	18
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	18
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	18
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014	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	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	18
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 2015 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?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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		
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	Yes	
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): ☐ CT			
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		
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 2014 or the taxable year beginning in 2014 (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	Yes	

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 ▶TIMOTHY W CROWLEY Telephone no ▶(203) 980-7292 Located at ▶PO BOX 1089 MADISON CT ZIP +4 ▶06443			
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 2014, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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 instructions)? 1b Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
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 2014?. 1c			
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions). 2b			
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 2014 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i>). 3b			
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 2014?	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 4945(d)(4)(A)? (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		
	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		

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
CARL PEDERSEN	TRUSTEE	0	0	0
373 MOUNT HOLLY ROAD KOTONAH, NY 105363545	0 25			
VIBEKE PEDERSEN	TRUSTEE	0	0	0
373 MOUNT HOLLY ROAD KOTONAH, NY 105363545	0 25			
TIMOTHY CROWLEY	TRUSTEE	0	0	0
PO BOX 1089 MADISON, CT 064432684	0 25			
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.				

Part VIII

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Part IX-A Summary of Direct Charitable Activities

1
2
3
4

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See 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	0
b	Average of monthly cash balances.	1b	1,629
c	Fair market value of all other assets (see instructions).	1c	75,770
d	Total (add lines 1a, b, and c).	1d	77,399
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	77,399
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	1,161
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	76,238
6	Minimum investment return. Enter 5% of line 5.	6	3,812

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	3,812
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	18
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	18
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	3,794
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	3,794
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	3,794

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	17,000
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	17,000
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	17,000

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 2013	(c) 2013	(d) 2014
1		Distributable amount for 2014 from Part XI, line 7			
2		Undistributed income, if any, as of the end of 2014			
a		Enter amount for 2013 only.			
b		Total for prior years 20____, 20____, 20____			
3		Excess distributions carryover, if any, to 2014			
a		From 2009.			
b		From 2010.			
c		From 2011. 4,805			
d		From 2012. 4,591			
e		From 2013. 5,768			
f		Total of lines 3a through e. 15,164			
4		Qualifying distributions for 2014 from Part XII, line 4 \$ 17,000			
a		Applied to 2013, 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).			
d		Applied to 2014 distributable amount. 3,794			
e		Remaining amount distributed out of corpus 13,206			
5		Excess distributions carryover applied to 2014 (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 28,370			
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 2013 Subtract line 4a from line 2a Taxable amount—see instructions.			
f		Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015. 0			
7		Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).			
8		Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions).			
9		Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a. 28,370			
10		Analysis of line 9			
a		Excess from 2010.			
b		Excess from 2011. 4,805			
c		Excess from 2012. 4,591			
d		Excess from 2013. 5,768			
e		Excess from 2014. 13,206			

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 2014, 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) 2014	(b) 2013	(c) 2012	(d) 2011	
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))

See Additional Data Table

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

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 email address of the person to whom applications should be addressed

b

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

c

Any submission deadlines

d

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

Form 990-PF (2014)

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 See Additional Data Table				
Total			3a	17,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received			

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	*****	2015-04-01	*****	May the IRS discuss this return with the preparer shown below (see instr)? ☐ Yes ☐ No
	Signature of officer or trustee	Date	Title	

Paid Preparer Use Only	Print/Type preparer's name MICHAEL J MICHAUD	Preparer's Signature	Date 2015-04-04	Check if self-employed ☒	PTIN P00429449
	Firm's name ☒ BRODEUR & COMPANY CPAS PC			Firm's EIN ☒	06-0885645
	Firm's address ☒ PO BOX 164 OLD SAYBROOK, CT 06475			Phone no	(860) 388-4627

Form 990PF Part XV Line 1a - 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).

CARL PEDERSEN
VIBEKE PEDERSEN

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>				
SOIL 124 CHURCH ROAD SHERBURNE NEW YORK, NY 13460		PUBLIC CHARI	GENERAL SUPPORT	2,000
WESTCHESTER LAND TRUST 403 HARRIS RD BEDFORD HILLS, NY 10507		PUBLIC CHARI	GENERAL SUPPORT	2,000
COMMUNITY CENTER OF NORTHERN WESTCH 84 BEDFORD ROAD KATONAH, NY 105362102		PUBLIC CHARI	GENERAL SUPPORT	2,000
PLANNED PARENTHOOD 434 W 33RD STREET NEW YORK, NY 100012601		PUBLIC CHARI	GENERAL SUPPORT	2,000
SOUTHERN POVERTY LAW CENTER 400 WASHINGTON AVENUE MONTGOMERY, AL 361044344		PUBLIC CHARI	GENERAL FUND	2,000
WHOLESOME WAVE 85 MAIN STREET SUITE 910 BRIDGEPORT, CT 06604		PUBLIC CHARI	GENERAL FUND	1,000
DOCTORS WITHOUT BORDERS 333 7TH AVENUE NEW YORK, NY 100015004		PUBLIC CHARI	GENERAL FUND	2,000
PATH 2201 WESTLAKE AVENUE SUITE 200 SEATTLE, WA 98121		PUBLIC CHARI	GENERAL	2,000
EQUAL JUSTICE INITIATIVE 122 COMMERCE STREET MONTOMERY, AL 36104		PUBLIC CHARI	GENERAL	1,000
CARTER CENTER ONE COPENHILL 453 FREEDOM PARKWAY ATLANTA, GA 30307		PUBLIC CHARI	GENERAL	1,000
Total ▶ 3a				17,000

TY 2014 Accounting Fees Schedule**Name:** VICA FOUNDATION

C/O TIMOTHY CROWLEY TRUSTEE

EIN: 27-2178283

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEE	1,795	1,795		

TY 2014 Other Expenses Schedule

Name: VICA FOUNDATION
C/O TIMOTHY CROWLEY TRUSTEE
EIN: 27-2178283

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
ADVISORY FEES MSSB 43	462	462		

TY 2014 Other Income Schedule**Name:** VICA FOUNDATION

C/O TIMOTHY CROWLEY TRUSTEE

EIN: 27-2178283

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
BOND REFUNDS	56	56	
MISC INCOME	132	132	

TY 2014 Substantial Contributors Schedule**Name:** VICA FOUNDATION

C/O TIMOTHY CROWLEY TRUSTEE

EIN: 27-2178283

Name	Address
CARL PEDERSEN	373 MOUNT HOLLY ROAD KOTONAH,NY 10536
VIBEKE PEDERSEN	373 MOUNT HOLLY ROAD KOTONAH,NY 10536



Corporate Tax Statement Tax Year 2014

VICA Foundation
EIN 27-2178283
Form 8949
Schedule D attachment

VICA FOUNDATION
C/O CARL G PEDERSEN, VIBEKE JENSEN
& TIMOTHY W CROWLEY ESQ.,
PO BOX 1089
MADISON CT 06443-1089

Morgan Stanley Smith Barney Holdings LLC
1 New York Plaza
8th Floor
New York, NY 10004
Identification Number: 26-4310632

Taxpayer ID Number: XX-XXX8283
Account Number: 612 038043 001

Customer Service: 866-324-6088

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1099-B PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS

OMB NO. 1545-0715

Gross Proceeds less commissions and option premiums on stocks, bonds, etc. Consider the Net Proceeds box checked in IRS box 6 (Reported to IRS) for all option transactions

Short Term - Covered Securities (Consider Box 3 (Basis Reported to IRS) as being checked for this section. These transactions should be reported on Form 8949 Part I with box A checked.)

DESCRIPTION (Box 1a)	QUANTITY	DATE ACQUIRED (Box 1b)	DATE SOLD (Box 1c)	PROCEEDS (Box 1d)	COST OR OTHER BASIS (Box 1e)	ADJUSTMENTS/CODE (Box 1g)/(Box 1f)	GAIN/(LOSS) AMOUNT	FEDERAL INCOME TAX WITHHELD (Box 4)
ALLIANZGI SHT DUR HIGH INC P		CUSIP: 01880B884	Symbol: ASHPX					
	2.107	12/19/13	12/16/14	\$32.11	\$33.41	\$0.00	(\$1.30)	\$0.00
	1.644	01/16/14	12/16/14	\$25.05	\$26.16	\$0.00	(\$1.11)	\$0.00
	1.653	02/20/14	12/16/14	\$25.19	\$26.28	\$0.00	(\$1.09)	\$0.00
	1.640	03/20/14	12/16/14	\$24.99	\$26.08	\$0.00	(\$1.09)	\$0.00
	1.676	04/17/14	12/16/14	\$25.54	\$26.65	\$0.00	(\$1.11)	\$0.00
	1.679	05/22/14	12/16/14	\$25.59	\$26.69	\$0.00	(\$1.10)	\$0.00
	1.706	06/19/14	12/16/14	\$26.00	\$27.15	\$0.00	(\$1.15)	\$0.00
	1.756	07/17/14	12/16/14	\$26.76	\$27.78	\$0.00	(\$1.02)	\$0.00
	1.723	08/21/14	12/16/14	\$26.26	\$27.16	\$0.00	(\$0.90)	\$0.00
	1.147	09/18/14	12/16/14	\$17.48	\$17.97	\$0.00	(\$0.49)	\$0.00
	1.174	10/16/14	12/16/14	\$17.89	\$18.12	\$0.00	(\$0.23)	\$0.00
	1.162	11/20/14	12/16/14	\$17.73	\$18.04	\$0.00	(\$0.31)	\$0.00
Security Subtotal	19.067			\$290.59	\$301.49	\$0.00	(\$10.90)	\$0.00
RS LOW DURATION BOND A		CUSIP: 74972K666	Symbol: RLDAX					
	1.799	09/30/13	09/16/14	\$18.15	\$18.22	\$0.00	(\$0.07)	\$0.00
	2.022	10/31/13	09/16/14	\$20.40	\$20.52	\$0.00	(\$0.12)	\$0.00
	2.234	11/29/13	09/16/14	\$22.54	\$22.68	\$0.00	(\$0.14)	\$0.00
	1.508	12/31/13	09/16/14	\$15.22	\$15.28	\$0.00	(\$0.06)	\$0.00
	1.200	01/31/14	09/16/14	\$12.11	\$12.18	\$0.00	(\$0.07)	\$0.00
	1.250	02/28/14	09/16/14	\$12.61	\$12.69	\$0.00	(\$0.08)	\$0.00

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IMPORTANT TAX INFORMATION -- PLEASE RETAIN FOR YOUR RECORDS

**Corporate Tax Statement
Tax Year 2014**

VICA FOUNDATION
C/O CARL G PEDERSEN, VIBEKE JENSEN
& TIMOTHY W CROWLEY ESQ.,
PO BOX 1089
MADISON CT 06443-1089

Morgan Stanley Smith Barney Holdings LLC
1 New York Plaza
8th Floor
New York, NY 10004
Identification Number: 26-4310632

Taxpayer ID Number: XX-XXX8283
Account Number: 612 038043 001

Customer Service: 866-324-6088

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1099-B PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS (continued)

OMB NO. 1545-0715

Gross Proceeds less commissions and option premiums on stocks, bonds, etc. Consider the Net Proceeds box checked in IRS box 6 (Reported to IRS) for all option transactions

Short Term - Covered Securities (Consider Box 3 (Basis Reported to IRS) as being checked for this section These transactions should be reported on Form 8949 Part I with box A checked)
(Continued)

DESCRIPTION (Box 1a)	QUANTITY	DATE ACQUIRED (Box 1b)	DATE SOLD (Box 1c)	PROCEEDS (Box 1d)	COST OR OTHER BASIS (Box 1e)	ADJUSTMENTS/CODE (Box 1g)/(Box 1f)	GAIN/(LOSS) AMOUNT	FEDERAL INCOME TAX WITHHELD (Box 4)
RS LOW DURATION BOND A(Cont)		CUSIP: 74972K666 Symbol: RLDAX						
	1 088	03/31/14	09/16/14	\$10.98	\$11.02	\$0.00	(\$0.04)	\$0.00
	1.091	04/30/14	09/16/14	\$11.01	\$11.06	\$0.00	(\$0.05)	\$0.00
	1.112	05/30/14	09/16/14	\$11.22	\$11.29	\$0.00	(\$0.07)	\$0.00
	1.072	06/30/14	09/16/14	\$10.82	\$10.87	\$0.00	(\$0.05)	\$0.00
	1 024	07/31/14	09/16/14	\$10.33	\$10.34	\$0.00	(\$0.01)	\$0.00
	1 099	08/29/14	09/16/14	\$11.08	\$11.11	\$0.00	(\$0.03)	\$0.00
Security Subtotal	16.499			\$166.47	\$167.26	\$0.00	(\$0.79)	\$0.00
VIRTUS MULTI SECT SHT TRM BDI		CUSIP: 92828R610 Symbol: PIMSX						
	10.772	12/31/13	12/16/14	\$50.84	\$52.35	\$0.00	(\$1.51)	\$0.00
	11.160	01/31/14	12/16/14	\$52.68	\$54.24	\$0.00	(\$1.56)	\$0.00
	9.998	02/28/14	12/16/14	\$47.19	\$48.89	\$0.00	(\$1.70)	\$0.00
	9 429	03/31/14	12/16/14	\$44.50	\$46.11	\$0.00	(\$1.61)	\$0.00
	10 115	04/30/14	12/16/14	\$47.74	\$49.46	\$0.00	(\$1.72)	\$0.00
	9 821	05/30/14	12/16/14	\$46.36	\$48.32	\$0.00	(\$1.96)	\$0.00
	9.203	06/30/14	12/16/14	\$43.44	\$45.28	\$0.00	(\$1.84)	\$0.00
	9.626	07/31/14	12/16/14	\$45.43	\$47.07	\$0.00	(\$1.64)	\$0.00
	8.076	09/30/14	12/16/14	\$38.12	\$39.09	\$0.00	(\$0.97)	\$0.00

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**Corporate Tax Statement
Tax Year 2014**

VICA FOUNDATION
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1099-B PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS (continued)

OMB NO. 1545-0715

Gross Proceeds less commissions and option premiums on stocks, bonds, etc. Consider the Net Proceeds box checked in IRS box 6 (Reported to IRS) for all option transactions

Short Term - Covered Securities (Consider Box 3 (Basis Reported to IRS) as being checked for this section. These transactions should be reported on Form 8949 Part I with box A checked.)
(Continued)

DESCRIPTION (Box 1a)	QUANTITY	DATE ACQUIRED (Box 1b)	DATE SOLD (Box 1c)	PROCEEDS (Box 1d)	COST OR OTHER BASIS (Box 1e)	ADJUSTMENTS/CODE (Box 1g)/(Box 1f)	GAIN/(LOSS) AMOUNT	FEDERAL INCOME TAX WITHHELD (Box 4)
VIRTUS MULTI SECT SHT TRM BDI(Cont)		CUSIP: 92828R610	Symbol: PIMSX					
	6.827	10/31/14	12/16/14	\$32.22	\$33.11	\$0.00	(\$0.89)	\$0.00
	6.029	11/28/14	12/16/14	\$28.46	\$29.12	\$0.00	(\$0.66)	\$0.00
Security Subtotal	101.056			\$476.98	\$493.04	\$0.00	(\$16.06)	\$0.00
Total Short Term Covered Securities				\$934.04	\$961.79	\$0.00	(\$27.75)	\$0.00



Corporate Tax Statement Tax Year 2014

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1099-B PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS

OMB NO. 1545-0715

Gross Proceeds less commissions and option premiums on stocks, bonds, etc. Consider the Net Proceeds box checked in IRS box 6 (Reported to IRS) for all option transactions

Long Term - Covered Securities (Consider Box 3 (Basis Reported to IRS) as being checked for this section These transactions should be reported on Form 8949 Part II with box D checked)

DESCRIPTION (Box 1a)	QUANTITY	DATE ACQUIRED (Box 1b)	DATE SOLD (Box 1c)	PROCEEDS (Box 1d)	COST OR OTHER BASIS (Box 1e)	ADJUSTMENTS/CODE (Box 1g)/(Box 1f)	GAIN/(LOSS) AMOUNT	FEDERAL INCOME TAX WITHHELD (Box 4)
ALLIANZGI SHT DUR HIGH INC P CUSIP: 01880B884 Symbol: ASHPX								
	143.221	04/26/13	09/16/14	\$2,250.00	\$2,297.26	\$0.00	(\$47.26)	\$0.00
	262.016	04/26/13	12/16/14	\$3,993.13	\$4,202.73	\$0.00	(\$209.60)	\$0.00
	1.319	05/16/13	12/16/14	\$20.10	\$21.17	\$0.00	(\$1.07)	\$0.00
	1.953	06/20/13	12/16/14	\$29.76	\$30.60	\$0.00	(\$0.84)	\$0.00
	1.590	07/18/13	12/16/14	\$24.23	\$25.20	\$0.00	(\$0.97)	\$0.00
	1.838	08/22/13	12/16/14	\$28.01	\$28.91	\$0.00	(\$0.90)	\$0.00
	1.457	09/19/13	12/16/14	\$22.20	\$23.06	\$0.00	(\$0.86)	\$0.00
	1.595	10/17/13	12/16/14	\$24.31	\$25.26	\$0.00	(\$0.95)	\$0.00
	2.046	11/21/13	12/16/14	\$31.18	\$32.49	\$0.00	(\$1.31)	\$0.00
Security Subtotal	417.035			\$6,422.92	\$6,686.68	\$0.00	(\$263.76)	\$0.00
LOOMIS SAYLES STRAT ALPHA Y CUSIP: 63872T620 Symbol: LASYX								
	10.941	04/26/13	12/16/14	\$109.62	\$114.32	\$4.70 W	(\$4.70)	\$0.00
	138.760	04/26/13	12/16/14	\$1,390.38	\$1,450.06	\$0.00	(\$59.68)	\$0.00
Security Subtotal	149.701			\$1,500.00	\$1,564.38	\$4.70	(\$64.38)	\$0.00
LORD ABBETT SHT DURATION INC F CUSIP: 543916464 Symbol: LDLFX								
	9.049	04/26/13	09/16/14	\$40.90	\$42.07	\$1.17 W	(\$1.17)	\$0.00
	9.693	04/26/13	09/16/14	\$43.80	\$45.06	\$1.26 W	(\$1.26)	\$0.00
	368.426	04/26/13	09/16/14	\$1,665.30	\$1,713.20	\$0.00	(\$47.90)	\$0.00
	7.276	04/26/13	12/16/14	\$32.36	\$33.83	\$1.45 W	(\$1.47)	\$0.00
	8.207	04/26/13	12/16/14	\$36.50	\$38.14	\$1.64 W	(\$1.64)	\$0.00
	995.753	04/26/13	12/16/14	\$4,431.14	\$4,630.27	\$0.00	(\$199.13)	\$0.00
Security Subtotal	1,398.404			\$6,250.00	\$6,502.57	\$5.52	(\$252.57)	\$0.00

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Corporate Tax Statement Tax Year 2014

VICA FOUNDATION
C/O CARL G PEDERSEN, VIBEKE JENSEN
& TIMOTHY W CROWLEY ESQ.,
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MADISON CT 06443-1089

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Identification Number: 26-4310632

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1099-B PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS (continued)

OMB NO. 1545-0715

Gross Proceeds less commissions and option premiums on stocks, bonds, etc. Consider the Net Proceeds box checked in IRS box 6 (Reported to IRS) for all option transactions

Long Term - Covered Securities (Consider Box 3 (Basis Reported to IRS) as being checked for this section These transactions should be reported on Form 8949 Part II with box D checked)
(Continued)

DESCRIPTION (Box 1a)	QUANTITY	DATE ACQUIRED (Box 1b)	DATE SOLD (Box 1c)	PROCEEDS (Box 1d)	COST OR OTHER BASIS (Box 1e)	ADJUSTMENTS/CODE (Box 1g)/(Box 1f)	GAIN/(LOSS) AMOUNT	FEDERAL INCOME TAX WITHHELD (Box 4)
RS LOW DURATION BOND A CUSIP: 74972K666 Symbol: RLDAX								
	718 506	04/26/13	09/16/14	\$7,249 72	\$7,407 79	\$0 00	(\$158.07)	\$0 00
	1.570	05/31/13	09/16/14	\$15.84	\$16.11	\$0.00	(\$0.27)	\$0.00
	0.198	06/19/13	09/16/14	\$2.00	\$2.02	\$0.00	(\$0.02)	\$0.00
	1.875	06/28/13	09/16/14	\$18.92	\$19.05	\$0.00	(\$0.13)	\$0.00
	1.724	07/31/13	09/16/14	\$17.40	\$17.48	\$0.00	(\$0.08)	\$0.00
	1.673	08/30/13	09/16/14	\$16.88	\$16 91	\$0 00	(\$0.03)	\$0 00
Security Subtotal	725.546			\$7,320.76	\$7,479.36	\$0.00	(\$158.60)	\$0.00
VIRTUS MULTI SECT SHT TRM BDI CUSIP: 92828R610 Symbol: PIMSX								
	9.957	04/26/13	09/16/14	\$48.48	\$49.57	\$1.09 W	(\$1.09)	\$0.00
	1,222.076	04/26/13	09/16/14	\$5,951.52	\$6,085.94	\$0.00	(\$134.42)	\$0.00
	9.957	04/26/13	12/16/14	\$47.00	\$49.78	\$0.00	(\$2.78)	\$0.00
	2,181.622	04/26/13	12/16/14	\$10,297.26	\$10,864.46	\$0.00	(\$567.20)	\$0.00
	11 412	05/31/13	12/16/14	\$53.86	\$56 26	\$0 00	(\$2.40)	\$0 00
	9.921	06/28/13	12/16/14	\$46.83	\$47 92	\$0 00	(\$1.09)	\$0 00
	10 597	07/31/13	12/16/14	\$50.02	\$51 50	\$0 00	(\$1.48)	\$0 00
	11 446	08/30/13	12/16/14	\$54.03	\$55 17	\$0 00	(\$1.14)	\$0 00
	9.988	09/30/13	12/16/14	\$47.14	\$48 44	\$0 00	(\$1.30)	\$0 00

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**Corporate Tax Statement
Tax Year 2014**

VICA FOUNDATION
C/O CARL G PEDERSEN, VIBEKE JENSEN
& TIMOTHY W CROWLEY ESQ.,
PO BOX 1089
MADISON CT 06443-1089

Morgan Stanley Smith Barney Holdings LLC
1 New York Plaza
8th Floor
New York, NY 10004
Identification Number: 26-4310632

Taxpayer ID Number: XX-XXX8283
Account Number: 612 038043 001

Customer Service: 866-324-6088

This information is NOT being furnished to the Internal Revenue Service. It is provided to you for informational purposes only.

1099-B PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS (continued)

OMB NO. 1545-0715

Gross Proceeds less commissions and option premiums on stocks, bonds, etc. Consider the Net Proceeds box checked in IRS box 6 (Reported to IRS) for all option transactions

Long Term - Covered Securities (Consider Box 3 (Basis Reported to IRS) as being checked for this section These transactions should be reported on Form 8949 Part II with box D checked)
(Continued)

DESCRIPTION (Box 1a)	QUANTITY	DATE ACQUIRED (Box 1b)	DATE SOLD (Box 1c)	PROCEEDS (Box 1d)	COST OR OTHER BASIS (Box 1e)	ADJUSTMENTS/CODE (Box 1g)/(Box 1f)	GAIN/(LOSS) AMOUNT	FEDERAL INCOME TAX WITHHELD (Box 4)
VIRTUS MULTI SECT SHT TRM BDI(Cont)		CUSIP: 92828R610	Symbol: PIMSX					
	10 642	10/31/13	12/16/14	\$50.23	\$52.04	\$0.00	(\$1.81)	\$0.00
	11.064	11/29/13	12/16/14	\$52.22	\$53.88	\$0.00	(\$1.66)	\$0.00
Security Subtotal	3,498.682			\$16,698.59	\$17,414.96	\$1.09	(\$716.37)	\$0.00
Total Long Term Covered Securities				\$38,192.27	\$39,647.95	\$11.31	(\$1,455.68)	\$0.00
Total Short and Long Term, Covered and Noncovered Securities				\$39,126.31	\$40,609.74	\$11.31	(\$1,483.43)	\$0.00

Form 1099-B Total Reportable Amounts - Does not include cost basis or adjustment amounts for noncovered securities

Total IRS Reportable Proceeds (Box 1d)	\$39,126.31
Total IRS Reportable Cost or Other Basis for Covered Securities (Box 1e)	\$40,609.74
Total IRS Reportable Adjustments (Box 1g)	\$11.31
Total Fed Tax Withheld (Box 4)	\$0.00