



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-PF

OMB No 1545-0052

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

2014

Department of the Treasury
Internal Revenue Service▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2014, or tax year beginning , 2014, and ending

THE FLOYD ROBINSON FOUNDATION
P.O. BOX 152419
SAN DIEGO, CA 92195

A	Employer identification number 41-2240210
B	Telephone number (see instructions) (619) 574-1040
C	If exemption application is pending, check here. ▶ ☐
D	1 Foreign organizations, check here. ▶ ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation. ▶ ☐
E	If private foundation status was terminated under section 507(b)(1)(A), check here. ▶ ☐
F	If the foundation is in a 60-month termination under section 507(b)(1)(B), check here. ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☒ Amended return
☐ Address change ☐ Name change

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16)
▶ \$ 325,473.

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)
1 Contributions, gifts, grants, etc. received (attach schedule)				
2 Ck ▶ ☒ if the foundn is not required to attach Sch B				
3 Interest on savings and temporary cash investments	16.	16.	16.	
4 Dividends and interest from securities	2,086.	2,086.	2,086.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	5,055.			
b Gross sales price for all assets on line 6a	151,757.			
7 Capital gain net income (from Part IV, line 2)		77.		
8 Net short-term capital gain			1,124.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less: Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)				
See Statement 2	-1,461.	-1,461.	-1,461.	
12 Total. Add lines 1 through 11	5,696.	718.	1,765.	
13 Compensation of officers, directors, trustees, etc.	0.			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch)	3,665.	3,665.		
c Other prof. fees (attach sch)				
17 Interest				
18 Taxes (attach schedule) (see instrs)	60.	60.		
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
See Statement 5	923.	923.		
24 Total operating and administrative expenses. Add lines 13 through 23	4,648.	4,648.		
25 Contributions, gifts, grants paid	75,550.			75,550.
26 Total expenses and disbursements. Add lines 24 and 25	80,198.	4,648.	0.	75,550.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-74,502.			
b Net investment income (if negative, enter -0-)		0.		
c Adjusted net income (if negative, enter -0-)			1,765.	

STATUTE UNIT
RECEIVED

OCT 13 2016

TPR BRANCH
OGDEN

RECEIVED

OCT 07 2016

OGDEN, UT

Part II Balance Sheets		Beginning of year (a) Book Value	End of year	
			(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash — non-interest-bearing	33,261.	18,436.	18,436.
	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 sch)			
	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)	348,880.	307,037.	307,037.
	c Investments — corporate bonds (attach schedule)			
	11 Investments — land, buildings, and equipment: basis			
LIABILITIES	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 1)	382,141.	325,473.	325,473.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
FUND ASSETS	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe	3,187.	21,021.	
	23 Total liabilities (add lines 17 through 22)	3,187.	21,021.	
	Foundations that follow SFAS 117, check here			
FUND BALANCES	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here			
	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	378,954.	304,452.	
	30 Total net assets or fund balances (see instructions)	378,954.	304,452.	
	31 Total liabilities and net assets/fund balances (see instructions)	382,141.	325,473.	

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	378,954.
2 Enter amount from Part I, line 27a.	2	-74,502.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3.	4	304,452.
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	304,452.

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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (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	77.
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.	If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8.	3	1,124.

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)

N/A

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2013			
2012			
2011			
2010			
2009			

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 2014 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 instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here. ☐ and enter 'N/A' on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary — see instrs)		1	0.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here. ☐ and enter 1% of Part I, line 27b.			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b) . . .			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-).		2	0.
3 Add lines 1 and 2.		3	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-). . .		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-.		5	0.
6 Credits/Payments:			
a 2014 estimated tax prmts and 2013 overpayment credited to 2014.	6 a		
b Exempt foreign organizations — tax withheld at source.	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld.	6 d		
7 Total credits and payments. Add lines 6a through 6d	7		0.
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		0.
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

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1 a	X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1 b	X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?	1 c	X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ 0. (2) On foundation managers \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?	2	X
If 'Yes,' attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes.	3	X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4 a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	4 b	N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5	X
If 'Yes,' attach the statement required by General Instruction T.		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XIV.	7	X
8 a Enter the states to which the foundation reports or with which it is registered (see instructions).		
N/A		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation	8 b	X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If 'Yes,' complete Part XIV.	9	X
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses	10	X

BAA

Form 990-PF (2014)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address N/A				
14	The books are in care of ▶ Telephone no. ▶			
	Located at ▶ ZIP + 4 ▶			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here N/A ▶ ☐			
	and enter the amount of tax-exempt interest received or accrued during the year 15 N/A			
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		X
See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly 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
1 a 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)?	1 b	N/A
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?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 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.)	2 b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20 __ , 20 __ , 20 __ , 20 __ .		
3 a 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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4 b	X

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)?

5 b N/A

Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

N/A

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? ☐ Yes ☒ No

6 b

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

7 b

b If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

N/A

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
KEVIN ROBINSON 6849 FEDERAL BLVD LEMON GROVE, CA 91945	CEO 1.00	0.	0.	0.
SANDRA ROBINSON 6849 FEDERAL BLVD LEMON GROVE, CA 91945	Secretary 1.00	0.	0.	0.
FLOYD ROBINSON 6849 FEDERAL BLVD LEMON GROVE, CA 91945	Director 2.00	0.	0.	0.

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

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

Total number of other employees paid over \$50,000 ☐ 0

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services.....		0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

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.....	0.

BAA

Form 990-PF (2014)

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	1 a	
b Average of monthly cash balances.	1 b	
c Fair market value of all other assets (see instructions)	1 c	
d Total (add lines 1a, b, and c) ...	1 d	0.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	0.
6 Minimum investment return. Enter 5% of line 5	6	0.

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	
2 a Tax on investment income for 2014 from Part VI, line 5	2 a	
b Income tax for 2014. (This does not include the tax from Part VI.)	2 b	
c Add lines 2a and 2b	2 c	
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	
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	0.

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	1 a	75,550.
b Program-related investments — total from Part IX-B	1 b	
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)	3 a	
b Cash distribution test (attach the required schedule)	3 b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	75,550.
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	75,550.

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.....				0.
2 Undistributed income, if any, as of the end of 2014:				
a Enter amount for 2013 only.....			0.	
b Total for prior years: 20____, 20____, 20____		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009.....				
b From 2010.....	74,750.			
c From 2011.....	38,822.			
d From 2012.....	37,500.			
e From 2013.....	66,450.			
f Total of lines 3a through e.....	217,522.			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$ 75,550.				
a Applied to 2013, but not more than line 2a..			0.	
b Applied to undistributed income of prior years (Election required — see instructions)		0.		
c Treated as distributions out of corpus (Election required — see instructions).....	0.			
d Applied to 2014 distributable amount				0.
e Remaining amount distributed out of corpus..	75,550.			
5 Excess distributions carryover applied to 2014	0.			0.
<i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5.	293,072.			
b Prior years' undistributed income. Subtract line 4b from line 2b.....		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount — see instructions		0.		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount — see instructions ...			0.	
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).....	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)..	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	293,072.			
10 Analysis of line 9:				
a Excess from 2010....	74,750.			
b Excess from 2011 ..	38,822.			
c Excess from 2012....	37,500.			
d Excess from 2013....	66,450.			
e Excess from 2014....	75,550.			

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

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

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

2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.

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 XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year — see instructions.)**1 Information Regarding Foundation Managers:**

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

See Statement 7

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

None

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

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

a The name, address, and telephone number or e-mail 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:

Part XV Supplementary Information (continued)**3** Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a</i> Paid during the year See Statement 8				
Total			3 a	75,550.
<i>b</i> Approved for future payment				
Total			3 b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies ..					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	16.	
4	Dividends and interest from securities			14	2,086.	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory ..			1	5,055.	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory ...					
11	Other revenue:					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e) ...		-1,461.		7,157.	
13	Total. Add line 12, columns (b), (d), and (e)					5,696.

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Statement 1
Form 990-PF
Explanation of Amended Return

THIS RETURN IS BEING AMENDED BASED ON THE IRS SETTLEMENT ATTACHED TO CORRECTLY APPLY THE RE-CHARACTERIZATION OF CHARITABLE CONTRIBUTIONS TO THE ROBINSON FOUNDATION THAT WAS DISALLOWED IN 2009 AS FOLLOWS:

THE DISALLOWANCE OF THE 2009 CONTRIBUTION DEDUCTION OF THE 8602 EAGLE CREEK PROPERTY AND THE 6849 FEDERAL BOULEVARD PROPERTY MEANS THAT BOTH PROPERTIES ARE STILL HELD BY FLOYD ROBINSON PERSONALLY. THE RENTAL INCOME AND EXPENSES HAVE BEEN REMOVED FROM THE FORM 990-PF AND RECORDED ON THE ROBINSON'S PERSONAL FORM 1040 TAX RETURN (FLOYD ROBINSON SS# 560-42-6914).

NOTE THAT THE FEDERAL BLVD PROPERTY NET OF ITS CALCULATED PERIODIC ACCUMULATED DEPRECIATION HAS BEEN REMOVED FROM THE FIXED ASSETS AND RETAINED EARNINGS ACCOUNTS.

THE ADJUSTMENT TO THE 2013 ENDING (2014 BEGINNING) FUND BALANCE IS \$722,419 (\$750,000-\$27,581) REPRESENTING THE REMOVAL OF THE FEDEERAL BLVD PROPERTY (NET OF DEPRECIATION) NOT OWNED BY THE FLOYD ROBINSON FOUNDATION.

THE ADJUSTMENT TO THE 2014 ENDING FUND BALANCE IS \$722,619 (\$750,000-\$27,581) REPRESENTING THE REMOVAL OF THE FEDEERAL BLVD PROPERTY (NET OF DEPRECIATION) NOT OWNED BY THE FLOYD ROBINSON FOUNDATION.

Statement 2
Form 990-PF, Part I, Line 11
Other Income

	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income
.....	\$ -1,461.	\$ -1,461.	\$ -1,461.
Total	<u>\$ -1,461.</u>	<u>\$ -1,461.</u>	<u>\$ -1,461.</u>

Statement 3
Form 990-PF, Part I, Line 16b
Accounting Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ACCOUNTING AND AUDIT FEES	\$ 2,665.	\$ 2,665.		
TAX PREPARATION FEES.....	1,000.	1,000.		
Total	<u>\$ 3,665.</u>	<u>\$ 3,665.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

2014

Federal Statements

Page 2

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Statement 4
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
FRANCHISE TAX BOARD.....	\$ 60.	\$ 60.		
Total	<u>\$ 60.</u>	<u>\$ 60.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 5
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
BANK FEES.....	\$ 19.	\$ 19.		
FILING FEES.....	50.	50.		
NEW CHECKS.....	235.	235.		
POSTAGE.....	294.	294.		
REGISTRATION RENEWAL FEES.....	325.	325.		
Total	<u>\$ 923.</u>	<u>\$ 923.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 6
Form 990-PF, Part II, Line 22
Other Liabilities

LOAN & EXCHANGE	\$ 12,462.
LOAN & EXCHANGE PER 2014 AMENDED RETURN.....	8,559.
Total	<u>\$ 21,021.</u>

Statement 7
Form 990-PF, Part XV, Line 1a
Foundation Managers - 2% or More Contributors

SANDRA ROBINSON
FLOYD ROBINSON

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Statement 8
Form 990-PF, Part XV, Line 3a
Recipient Paid During the Year

<u>Name and Address</u>	<u>Donee Relationship</u>	<u>Found- ation Status</u>	<u>Purpose of Grant</u>	<u>Amount</u>
NAACP SAN DIEGO BRANCH P. O. BOX 152086 SAN DIEGO, CA 92195	NONE	EOF	EDUCATION	\$ 2,000.
ELEMENTARY INSTITUTE OF SCIENCE 608 51st St San Diego, CA 92114	NONE	EOF	EDUCATION	5,000.
SD HIGH SCHOOL ATHLETIC ASSOCIATION 1405 PARK BLVD. SAN DIEGO, CA 92101	NONE	EOF	EDUCATION	2,000.
ATHLETIC INITIATIVE P. O. BOX 2741 LA MESA, CA 91943	NONE	EOF	EDUCATION	3,000.
LINCOLN HIGH SCHOOL ATHLETIC DEPT. 4777 IMPERIAL AVE SAN DIEGO, CA 92113	NONE	EOF	EDUCATION	3,000.
UNITED NEGRO COLLEGE FUND SD CAMPAIGN 1012 DERBY ST. SAN DIEGO, CA 92114	NONE	EOF	EDUCATION	5,000.
MARINE MILITARY ACADEMY, INC. 320 Iwo Jima Blvd Harlingen, TX 78550	NONE	EOF	EDUCATION	1,000.
UNIVERSITY OF MARYLAND EASTERN SHORE 1160 SDC BLDG. Princess Anne, MD 21853	NONE	I	EDUCATION DONATION FOR KIJONTRAY McCLAY	3,000.
FASHION INSTITUTE OF DESIGN & MERCHANDIS 909 SOUTH GRAND AVE. LOS ANGELES, CA 90015	NONE	I	EDUCATION DONATION FOR AALIAH PARGO	3,000.
WILLIAM J. OAKES BOYS & GIRLS CLUB 2930 Marcy Ave SAN DIEGO, CA 92113	NONE	EOF	EDUCATION	1,000.
SOUTHEASTERN LITTLE LEAGUE P.O. BOX 741511 SAN DIEGO, CA 92174	NONE	EOF	EDUCATION	1,000.

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Statement 8 (continued)
Form 990-PF, Part XV, Line 3a
Recipient Paid During the Year

<u>Name and Address</u>	<u>Donee Relationship</u>	<u>Found- ation Status</u>	<u>Purpose of Grant</u>	<u>Amount</u>
MAJOR LEAGUE BASEBALL PLAYERS ALUMNI 1631 MESA AVE COLORADO SPRINGS, CO 80906	NONE	EOF	EDUCATION	\$ 1,000.
ENCANTO PARK RECREATION CENTER 6508 WUNDERLION AVE SAN DIEGO, CA 92114	NONE	GOV	EDUCATION	2,000.
JACKIE ROBINSON FAMILY YMCA 151 YMCA WAY SAN DIEGO, CA 92102	NONE	EOF	EDUCATION	3,000.
ENCANTO BOYS & GIRLS CLUBS OF SD, INC. 6785 IMPERIAL AVE SAN DIEGO, CA 92114	NONE	EOF	EDUCATION	2,000.
SAN DIEGO URBAN WARRIORS 5878 TOOLEY STREET SAN DIEGO, CA 92114	NONE	EOF	EDUCATION	3,000.
4TH DISTRICT SENIOR RESOURCE CENTER 570 S 65th St SAN DIEGO, CA 92114	NONE	EOF	SENIOR WELFARE	3,000.
HOUSE OF METAMORPHOSIS, INC. 2970 MARKET ST. SAN DIEGO, CA 92102	NONE	EOF	EDUCATION	3,000.
NEIGHBORHOOD HOUSE ASSOCIATION 5660 COPLEY DR SAN DIEGO, CA 92111	NONE	EOF	EDUCATION	1,000.
McRAE SCHOOL MEMORIAL FOUNDATION P.O. BOX 524 PRESCOTT, AR 71857	NONE	EOF	EDUCATION	1,000.
COOPER FAMILY FOUNDATION 3819 SUPERBA ST. SAN DIEGO , CA 92113	NONE	EOF	EDUCATION	3,000.
MUNN'S CHAPEL BAPTIST CHURCH P.O.BOX 831 PRESTCOTT, AR 71857	NONE	PC	RELIGIOUS	1,000.

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Statement 8 (continued)
Form 990-PF, Part XV, Line 3a
Recipient Paid During the Year

<u>Name and Address</u>	<u>Donee Relationship</u>	<u>Found- ation Status</u>	<u>Purpose of Grant</u>	<u>Amount</u>
PILGRIM REST BAPTIST CHURCH P.O. BOX 6 SCOTT, AR 72142	NONE	PC	RELIGIOUS	\$ 1,000.
SHILO TEMPLE APOSTOLIC CHURCH 5860 MARKET ST. SAN DIEGO, CA 92114	NONE	PC	RELIGIOUS	1,000.
BETHEL BAPTIST CHURCH 1962 NORTH EUCLID AVE SAN DIEGO, CA 92105	NONE	PC	RELIGIOUS	3,000.
ST. MARK BAPTIST CHURCH P.O. BOX 131 PERSCOTT, AR 71857	NONE	PC	RELIGIOUS	1,000.
VALENCIA PARK POP-WARNER P.O. BOX 740756 SAN DIEGO, CA 92174	NONE	EOF	EDUCATION	1,000.
ENCANTO LITTLE LEAGUE 1121 Klauber Ave SAN DIEGO, CA 92114	NONE	EOF	EDUCATION	1,000.
BAPAC P.O. BOX 741336 SAN DIEGO, CA 92174	NONE	EOF	EDUCATION	550.
ENCANTO PARK RECREATION CENTER 6508 WUNDERLIN AVE. SAN DIEGO, CA 92114	NONE	EOF	EDUCATION	1,000.
NAACP SAN DIEGO BRANCH PO BOX 152086 SAN DIEGO, CA 92195	NONE	EOF	EDUCATION	2,000.
SOUTHEASTERN LITTLE LEAGUE P. O. BOX 741511 SAN DIEGO, CA 92174	NONE	EOF	EDUCATION	1,000.
JACKIE ROBINSON FAMILY YMCA 151 YMCA WAY SAN DIEGO, CA 92102	NONE	EOF	EDUCATION	2,000.
SAN DIEGO URBAN WARRIORS 5878 TOOLEY STREET SAN DIEGO, CA 92114	NONE	EOF	EDUCATION	3,000.

2014

Federal Statements

Page 6

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Statement 8 (continued)
Form 990-PF, Part XV, Line 3a
Recipient Paid During the Year

<u>Name and Address</u>	<u>Donee Relationship</u>	<u>Found- ation Status</u>	<u>Purpose of Grant</u>	<u>Amount</u>
UNIVERSITY OF MARYLAND EASTER SHORE 1160 SDC BLDG PRINCESS ANNE, MD 21853	NONE	EOF	EDUCATION	\$ 3,000.
FIDM FASHION INSTITUTE OF DESIGN & MERCH 350 10TH AVE. 3RD FLOOR SAN DIEGO, CA 92101	NONE	EOF	EDUCATON	3,000.
Total				\$ <u>75,550.</u>

2014

Federal Supporting Detail

Page 1

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Other Revenue
Amount

NET K-1 INVESTMENT INCOME.....	\$	-1,461.
Total	\$	<u>-1,461.</u>

Rental Income
Gross rental income
FED BLVD BLDG

PER ORIGINAL RETURN.....	\$	7,200.
REVERSE RENT INCOME.....		-7,200.
Total	\$	<u>0.</u>

Rental Income
Insurance
FED BLVD BLDG

PER ORIGINAL RETURN.....	\$	943.
REVERSE PER 2014 AMENDED RETURN		-943.
Total	\$	<u>0.</u>

Rental Income
Taxes
FED BLVD BLDG

PER ORIGINAL RETURN.....	\$	885.
REVERSE PER 2014 AMENDED RETURN.....		-885.
Total	\$	<u>0.</u>

Balance Sheet
Buildings

PER ORIGINAL RETURN.....	\$	600,000.
REVERSE PER 2013 AMENDED RETURN		-600,000.
Total	\$	<u>0.</u>

Balance Sheet
Land basis

PER ORIGINAL RETURN.....	\$	150,000.
REVERSE PER 2013 AMENDED RETURN.....		-150,000.
Total	\$	<u>0.</u>

2014

Federal Supporting Detail

Page 2

Client 6000-X

THE FLOYD ROBINSON FOUNDATION

41-2240210

9/23/16

07:28PM

Balance Sheet

Retained earnings or accumulated income

PER ORIGINAL RETURN.....	\$	1,016,859.
REVERSE PER 2013 AMENDED RETURN.....		-722,419.
REVERSE RENT INCOME.....		-7,200.
REVERSE BUSINESS EXPESE.....		1,828.
REVERSE 2014 DEPRECIATION.....		15,384.
Total	\$	<u>304,452.</u>

FMV of Assets (990-PF)

Buildings

PER ORIGINAL RETURN.....	\$	553,848.
REVERSE PER 2013 AMENDED RETURN.....		-553,848.
Total	\$	<u>0.</u>

FMV of Assets (990-PF)

Land

PER ORIGINAL RETURN.....	\$	150,000.
REVERSE PER 2013 AMENDED RETURN.....		-150,000.
Total	\$	<u>0.</u>