efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491171002037

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.

OMB No 1545-0052

2016

Open to Public Inspection

For calendar year 2016, or tax year beginning 01-01-2016 , and ending 12-31-2016

Name of foundation
GORDON V & HELEN C SMITH FOUNDATION

A Employer identification number
52-1440846

Number and street (or P O box number if mail is not delivered to street address)
8716 CRIDER BROOK WAY

Room/suite

B Telephone number (see instructions)
(301) 469-8597

City or town, state or province, country, and ZIP or foreign postal code
POTOMAC, MD 20854

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ 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)*▶$ 8,412,927

J Accounting method ☐ Cash ☑ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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	191,498	191,498		
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	864			
	b	Gross sales price for all assets on line 6a 1,960				
	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				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	624,064	513,279		
	12	**Total.** Add lines 1 through 11	816,426	704,777		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	139,405			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	36,699	36,699		
	b	Accounting fees (attach schedule)	4,272	1,068		3,204
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	12,450	12,450		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings	38,329			38,329
	22	Printing and publications				
	23	Other expenses (attach schedule)	1,898,830	1,889,142		9,688
	24	**Total operating and administrative expenses.** Add lines 13 through 23	2,129,985	1,939,359		51,221
	25	Contributions, gifts, grants paid	567,809			567,809
	26	**Total expenses and disbursements.** Add lines 24 and 25	2,697,794	1,939,359		619,030
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-1,881,368			
	b	**Net investment income** (if negative, enter -0-)		0		
	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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash—non-interest-bearing	378,535	613,885	613,885
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) ▶ 225,000 Less allowance for doubtful accounts ▶	2,075,000	225,000	1
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)	150,898	149,802	
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)	7,043,219	6,689,318	7,798,941
14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)	100	100	100
16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	9,647,752	7,678,105	8,412,927
Liabilities 17	Accounts payable and accrued expenses	29,485	29,485	
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 ▶)	1,745,956	1,727,483	
23	**Total liabilities**(add lines 17 through 22)	1,775,441	1,756,968	
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	7,872,311	5,921,137	
30	**Total net assets or fund balances** (see instructions)	7,872,311	5,921,137	
31	**Total liabilities and net assets/fund balances** (see instructions)	9,647,752	7,678,105	

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	7,872,311
2	Enter amount from Part I, line 27a	2	-1,881,368
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	5,990,943
5	Decreases not included in line 2 (itemize) ▶	5	69,806
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	5,921,137

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			(l) 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**

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))
2015	546,492	6,939,263	0 078754
2014	1,245,582	11,821,497	0 105366
2013	1,059,362	9,934,177	0 106638
2012	2,020,534	10,430,943	0 193706
2011	3,187,236	10,212,395	0 312095

2 Total of line 1, column (d)	**2**	0 796559
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 159312
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	**4**	7,356,653
5 Multiply line 4 by line 3	**5**	1,172,003
6 Enter 1% of net investment income (1% of Part I, line 27b)	**6**	
7 Add lines 5 and 6	**7**	1,172,003
8 Enter qualifying distributions from Part XII, line 4 , ...	**8**	619,030

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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	0
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	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	
6	Credits/Payments		
a	2016 estimated tax payments and 2015 overpayment credited to 2016 — **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	
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 2017 estimated tax** ▶ **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*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?	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? *If "Yes," attach a detailed description of the activities*	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? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	Yes	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	Yes	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	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? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ DE, MD, VA			
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*	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 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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

			Yes	No
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		
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 ▶JOSEPH R PARKER Telephone no ▶(703) 821-2500

Located at ▶PO BOX 11083 MCLEAN VA ZIP+4 ▶22102

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 |

			Yes	No
16	At any time during calendar year 2016, 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		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		No
	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 2016?	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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☐ 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 2016 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 2016).*	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 2016?	4b		

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**		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**		

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 ▶

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 SEE STATEMENT ATTACHED TO RETURN	7,433
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 . . . . ▶	

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	1,050
b	Average of monthly cash balances	1b	660,743
c	Fair market value of all other assets (see instructions)	1c	6,806,890
d	**Total** (add lines 1a, b, and c)	1d	7,468,683
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	7,468,683
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	112,030
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	7,356,653
6	**Minimum investment return.** Enter 5% of line 5	6	367,833

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	367,833
2a	Tax on investment income for 2016 from Part VI, line 5 2a		
b	Income tax for 2016 (This does not include the tax from Part VI) 2b		
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1	3	367,833
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	367,833
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	367,833

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	619,030
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	619,030
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	619,030

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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7					367,833
2 Undistributed income, if any, as of the end of 2016					
a Enter amount for 2015 only.					
b Total for prior years 20____ , 20____ , 20____					
3 Excess distributions carryover, if any, to 2016					
a From 2011.	2,694,876				
b From 2012.	1,505,091				
c From 2013.	562,653				
d From 2014.	654,507				
e From 2015.	209,395				
f **Total** of lines 3a through e.		5,626,522			
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ $ 619,030					
a Applied to 2015, 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 2016 distributable amount.					367,833
e Remaining amount distributed out of corpus		251,197			
5 Excess distributions carryover applied to 2016 *(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		5,877,719			
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 2015 Subtract line 4a from line 2a Taxable amount—see instructions					
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2017					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 2011 not applied on line 5 or line 7 (see instructions) . . .		2,694,876			
9 **Excess distributions carryover to 2017.** Subtract lines 7 and 8 from line 6a		3,182,843			
10 Analysis of line 9					
a Excess from 2012. . . .	1,505,091				
b Excess from 2013. . . .	562,653				
c Excess from 2014. . . .	654,507				
d Excess from 2015. . . .	209,395				
e Excess from 2016. . . .	251,197				

Part XIV Private 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 2016, 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)

	Tax year	Prior 3 years			(e) Total
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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 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))

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 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

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
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				567,809
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion 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	191,498	
4 Dividends and interest from securities. . . .					
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.	531390	110,785	14	307,955	205,324
8 Gain or (loss) from sales of assets other than inventory					864
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). .		110,785		499,453	206,188

13 Total. Add line 12, columns (b), (d), and (e). **13** 816,426

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
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?			
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

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

Sign Here

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

****** | 2017-06-20 | ******

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed	PTIN
JOSEPH R PARKER		2017-06-20	☑	P00445694
Firm's name ▶ JOSEPH R PARKER CPA				Firm's EIN ▶27-0861310
Firm's address ▶ PO BOX 11083 MCLEAN, VA 221027983				Phone no (703) 309-5754

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
GORDON V SMITH 8716 CRIDER BROOK WAY POTOMAC, MD 20854	TREASURER 3 00	0	0	0
HELEN C SMITH 8716 CRIDER BROOK WAY POTOMAC, MD 20854	PRESIDENT 12 00	0	0	0
BRUCE G SMITH 220 BUXTON ROAD FALLS CHURCH, VA 22046	DIRECTOR 7 00	66,100	0	0
DOUGLAS I SMITH 2800 PINE HOLLOW ROAD OAKTON, VA 22124	DIRECTOR 1 00	0	0	0
CYNTHIA J SKARBEK 2810 AVENUE OF THE WOODS LOUISVILLE, KY 40241	VICE PRESIDE 14 00	73,305	0	0

Form 990PF Part XV Line 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
a *Paid during the year*				
AMERICAN HEART ASSOCIATION 7203 POPLAR STREET ANNANDALE, VA 22003	NONE	PUBLIC	GENERAL SUPPORT	25
BETHESDA UNITED METHODIST 8300 OLD GEORGETOWN ROAD BETHESDA, MD 20814	NONE	PUBLIC	PLEDGE AND MEMORIAL GIFTS	12,200
CORNERSTONE SCHOOLS OF DC 907 MARYLAND AVENUE NE WASHINGTON, DC 20002	NONE	PUBLIC	GENERAL	7,000
OHIO WESLEYAN UNIVERSITY 61 S SANDUSKY STREET DELAWARE, OH 43015	NONE	PUBLIC	OHIO WESLEYAN FUND	10,000
OHIO WESLEYAN UNIVERSITY 61 S SANDUSKY STREET DELAWARE, OH 43015	NONE	PUBLIC	PRESIDENT'S CIRCLE	10,000
OHIO WESLEYAN UNIVERSITY 61 S SANDUSKY STREET DELAWARE, OH 43015	NONE	PUBLIC	SULPUR SPRING MAINTENANCE	8,672
OHIO WESLEYAN UNIVERSITY 61 S SANDUKSY STREET DELAWARE, OH 43015	NONE	PUBLIC	WOMEN AS LEADERS SCHOLARSHIP	103,677
OPPORTUNITY INTERNATIONAL PO BOX 3695 OAK BROOK, IL 60522	NONE	PUBLIC	OI GOVERNORS PROGRAM	210,000
RIVENDELL SCHOOL 5700 LEE HIGHWAY ARLINGTON, VA 22207	NONE	PUBLIC	GENERAL SUPPORT	8,000
SHALOM PROJECT 639 S GREEN STREET WINSTONSALEM, NC 27101	NONE	PUBLIC	GENERAL SUPPORT	300
THE FALLS CHURCH ANGLICAN 6565 ARLINGTON BLVD FALLS CHURCH, VA 22042	NONE	PUBLIC	MATCH BRUCE SMITH GIFT	20,000
THE MT VERNON LADIES ASSOC PO BOX 110 MOUNT VERNON, VA 22121	NONE	PUBLIC	GENERAL SUPPORT	100,000
WESLEY THEOLOGICAL SEMINARY 4500 MASSACHUSETTS AVE NW WASHINGTON, DC 20016	NONE	PUBLIC	ANNUAL FUND	10,000
WESLEY THEOLOGICAL SEMINARY 4500 MASSACHUSETTS AVE NW WASHINGTON, DC 20016	NONE	PUBLIC	CAMPAIGN FOR WESLEY	66,132
WESLEY THEOLOGICAL SEMINARY 4500 MASSACHUSETTS AVE NW WASHINGTON, DC 20016	NONE	PUBLIC	MEMORIAL	200
Total . . . . ▶ **3a**				567,809

Form 990PF Part XV Line 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
a *Paid during the year*				
WESLEY THEOLOGICAL SEMINARY 4500 MASSACHUSETTS AVE NW WASHINGTON, DC 20016	NONE	PUBLIC	BOOK FUND	1,503
YELLOW RIBBON FUND 7200 WISCONSIN AVENUE SUITE 310 BETHESDA, MD 20814	NONE	PUBLIC	MEMORY OF JIM BUGG	100
Total . . . . ▶ **3a**				567,809

TY 2016 Accounting Fees Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	4,272	1,068		3,204

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2016 Gain/Loss from Sale of Other Assets Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
100 SHARES - HOMESTREET INC	2012-02	PURCHASE	2016-06		1,960	1,096			864	

TY 2016 Investments Corporate Stock Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Name of Stock	End of Year Book Value	End of Year Fair Market Value
BELL MICROPRODUCTS INC.	149,802	
HOMESTREET BANK		

TY 2016 Investments - Other Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
DPI INVESTORS, L.L.C.	AT COST	3,844,126	2,408,960
MILLER AND SMITH AT BRAMBLETON VI	AT COST	16,093	24,693
MILLER AND SMITH AT DULLES PARKWAY C	AT COST		2,124,000
MILLER AND SMITH COMMUNITIES, L.L.C.	AT COST	25,054	39,254
MS PEMBROOKE INVESTORS, L.L.C.	AT COST	1,559,072	1,435,160
MS RICHMOND INVESTOR, LLC	AT COST	457,210	1,133,910
PATAGONIA PARTNERS, L.L.C.	AT COST	358,009	358,009
TSKI BANK	AT COST	270,000	1
VL COMMERCIAL INVESTORS, L.L.C.	AT COST	159,754	274,954

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491171002037

TY 2016 Legal Fees Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL	36,699	36,699		

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491171002037

TY 2016 Other Assets Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Other Assets Schedule

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
OPPORTUNITY MICROFINANCE BANK	100	100	100

TY 2016 Other Decreases Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Description	Amount
FEDERAL INCOME TAXES	69,706
ROUNDING ADJUSTMENTS	100

TY 2016 Other Expenses Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
INVESTMENT EXP - DPC LLC	139	139		
INVESTMENT EXP - MAPLE LAWN	3,897	3,897		
INVESTMENT EXP - MS RICHMOND	26,037	26,037		
INVESTMENT EXP - PATAGONIA PA	8,368	8,368		
SCHOOL OF ST JUDE	7,433			7,433
W/OFF - N/RECEIVABLE - ELITE	1,850,000	1,850,000		
MISCELLANEOUS	2,956	701		2,255

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491171002037

TY 2016 Other Income Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
INCOME - DPI INVESTORS, LLC	17,519	17,519	
INCOME - DPI INVESTORS, LLC	17,255		
INCOME - M&S AT BRMBLTON VI	66,514	66,514	
INCOME - M&S AT BRMBLTON VI	49,709		
INCOME - M&S AT MAPLE LAWN	816	816	
INCOME - MS PEMBROOKE INVSTR	173,425	173,425	
INCOME - MS PEMBROOKE INVSTR	26,242		
INCOME - MS RICHOMD INV LLC	411	411	
INCOME - PATAGONIA PARTNERS	138,399	138,399	
INCOME - VL COMMERCIAL INVSTR	116,175	116,175	
INCOME - VL COMMERCIAL INVSTR	17,579		
OTHER INCOME	20	20	

TY 2016 Other Liabilities Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Description	Beginning of Year - Book Value	End of Year - Book Value
DEFICIT BALANCES - INVESTMENT K-1'S	1,745,956	1,727,483

TY 2016 Other Notes/Loans Receivable Short Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Name of 501(c)(3) Organization	Balance Due
NR - ELITE ENERGY LLC	
NR - TSKI	225,000

TY 2016 Taxes Schedule

Name: GORDON V & HELEN C SMITH FOUNDATION

EIN: 52-1440846

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE INCOME TAXES	12,450	12,450		

GORDON V. AND HELEN C. SMITH FOUNDATION **EIN: 52-1440846**
Attachment to Form 990-PF
Part VII-B, Question 5c on page 6

Expenditure Responsibility Statement
For the Year 2016

Pursuant to IRC Regulation § 53.4945-5(d)(2), the GORDON V. AND HELEN C. SMITH FOUNDATION provides the following information:

(i)	Grantee:	The Habdank Foundation 2810 Avenue of the Woods Louisville Kentucky 40241
(ii)	Amount of Grant:	Grant of $1,000,000 was given on September 3, 2009.
(iii)	Purpose of Grant:	General Support for the Habdank Foundation, a foundation operating to support education and services for the needy in amount listed above.
(iv)	And (vi) Reports:	Grantee has spent $348,394 through December 31, 2016 from statements provided to the Foundation
(v)	Diversions	To the knowledge of the grantor, no funds have been diverted to any activity other than the activity for which the grant was originally made.
(vii)	Verifications	The grantor has no reason to doubt the accuracy or reliability of the report from the grantee; therefore, no independent verification of the report was made.

REPORT FOR 2016 Program to benefit The School of St Jude

Recipient Organization Name & Address: The School of St Jude, PO Box 11875, Arusha, Tanzania, East Africa

Part IX-A --Teaching Professional Development Program: Designed for teachers at The School of St. Jude in Tanzania to work one-on-one with visiting teachers from Louisville Collegiate School (KY, USA). Teacher pairs prepare and deliver daily lessons to students in grades 1-7 over a two-week period. LCS teachers also deliver enrichment activities to seventh grade students outside of the normal school day, participate in local cultural activities and travel. One LCS college counselor worked with the Beyond St Jude team, and continues to support that team throughout the year. The rest of the LCS teachers have continued the connection and correspond periodically with their partner teacher about teaching and resources for teaching.

Benefits include: promoting cultural understanding between Tanzanians and Americans, sharing of classroom management techniques and teaching strategies, deepening of content knowledge, hands-on opportunity to try new teaching methods in a classroom with support, and sharing of specialized knowledge such as use of scientific equipment and other teaching aids.

Program directly benefited 6 LCS teachers and approx. 15 St Jude teachers, as well as at least 300 St. Jude students, who participated in the classes and/or enrichment classes during the program and who are in the classes of participating Tanzanian teachers on a regular basis. After the conclusion of the visit, paired teachers continue to communicate and share teaching strategies via email. The program has also led to direct contributions of teaching resources from LCS to St Jude.

The program is a joint program of the Gordon V. and Helen C. Smith Foundation and the Habdank Foundation.

Cindy Skarbek, VP of the Gordon V. & Helen C. Smith Foundation reviews the school's financials each month, and visits the school periodically to verify that foundation donations are being expended properly. In 2016, Cindy Skarbek visited the school in February/March, and in June/July, for a total of 5 ½ weeks.

GORDON V. AND HELEN C. SMITH FOUNDATION **EIN: 52-1440846**
Attachment to Form 990-PF
Part VII-B, Question 5c on page 6

Expenditure Responsibility Statement
For the Year 2016

Pursuant to IRC Regulation § 53.4945-5(d)(2), the GORDON V. AND HELEN C. SMITH FOUNDATION provides the following information:

(i)	Grantee:	The Aetas Mirabilis Foundation 2800 Pine Hollow Road, Oakton, VA 22124
(ii)	Amount of Grant:	Grant of $1,654,727 was given on June 5, 2009.
(iii)	Purpose of Grant:	General Support for the Aetas Mirabilis Foundation, a foundation operating to support education and services for the needy in amount listed above.
(iv)	And (vi) Reports:	Grantee has spent $2,477,532 through December 31, 2016 from statements provided to the Foundation
(v)	Diversions	To the knowledge of the grantor, no funds have been diverted to any activity other than the activity for which the grant was originally made.
(vii)	Verifications	The grantor has no reason to doubt the accuracy or reliability of the report from the grantee; therefore, no independent verification of the report was made.