

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.
Go to www.irs.gov/Form990PF for instructions and the latest information.

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning

, 2018, and ending

THE EMMA ZEN FOUNDATION
1025 S LARAMIE STREET
ANAHEIM, CA 92806

A Employer identification number
45-2674691

B Telephone number (see instructions)
(714) 742-8895

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)
\$

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) 37,145.
- 2 Check ☒ if the foundation is not required to attach Sch. B
- 3 Interest on savings and temporary cash investments
- 4 Dividends and interest from securities
- 5a Gross rents
- b Net rental income or (loss)
- 6a Net gain or (loss) from sale of assets not on line 10
- b Gross sales price for all assets on line 6a
- 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)

12 Total. Add lines 1 through 11 37,145.

Operating and Administrative Expenses

- 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.)
- c Other professional fees (attach sch.)
- 17 Interest
- 18 Taxes (attach schedule)(see instrs.)
- 19 Depreciation (attach schedule) and depletion
- 20 Occupancy
- 21 Travel, conferences, and meetings
- 22 Printing and publications
- 23 Other expenses (attach schedule)

See Statement 1

- 24 Total operating and administrative expenses. Add lines 13 through 23 34,522.
- 25 Contributions, gifts, grants paid
- 26 Total expenses and disbursements. Add lines 24 and 25 34,522.

- 27 Subtract line 26 from line 12:
- a Excess of revenue over expenses and disbursements 2,623.
- b Net investment income (if negative, enter -0-) 0.
- c Adjusted net income (if negative, enter -0-) 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 | 7,298. | 9,921. | |
| | 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) | | | |
| | c | Investments — corporate bonds (attach schedule) | | | |
| | Liabilities | 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) | 7,298. | 9,921. | 0. |
| 17 | | Accounts payable and accrued expenses | | | |
| 18 | | Grants payable | | | |
| Net Assets or Fund Balances | 19 | Deferred revenue | | | |
| | 20 | Loans from officers, directors, trustees, & other disqualified persons | | | |
| | 21 | Mortgages and other notes payable (attach schedule) | | | |
| | 22 | Other liabilities (describe | | | |
| | 23 | Total liabilities (add lines 17 through 22) | 0. | 0. | |
| | | Foundations that follow SFAS 117, check here | | | |
| | 24 | Unrestricted | 7,298. | 9,921. | |
| | 25 | Unrestricted | | | |
| | 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 | | | | |
| 30 | Total net assets or fund balances (see instructions) | 7,298. | 9,921. | | |
| 31 | Total liabilities and net assets/fund balances (see instructions) | 7,298. | 9,921. | | |

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 | 7,298. |
| 2 | Enter amount from Part I, line 27a. | 2 | 2,623. |
| 3 | Other increases not included in line 2 (itemize) | 3 | |
| 4 | Add lines 1, 2, and 3 | 4 | 9,921. |
| 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 | 9,921. |

Part IV Capital Gains and Losses for Tax on Investment Income

| (a) List and describe the kind(s) of property sold (for example, 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 N/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.

| (i) FMV as of 12/31/69 | (j) Adjusted basis as of 12/31/69 | (k) Excess of col. (i) over col. (j), if any | (l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h)) |
|------------------------|--------------------------------------|---|---|
| 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.)

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 doesn't qualify under section 4940(e). Do not complete this part.

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

| (a) Base period years Calendar year (or tax year beginning in) | (b) Adjusted qualifying distributions | (c) Net value of noncharitable-use assets | (d) Distribution ratio (col. (b) divided by col. (c)) |
|--|---------------------------------------|--|--|
| 2017 | | | |
| 2016 | | | |
| 2015 | | | |
| 2014 | | | |
| 2013 | | | |

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 5.0, 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 2018 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. <input type="checkbox"/> and enter 'N/A' on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary — see instructions) | | | |
| b Domestic foundations that meet the section 4940(e) requirements in Part V, check here. <input type="checkbox"/> and enter 1% of Part I, line 27b. | | 1 | 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 | 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 2018 estimated tax pmts and 2017 overpayment credited to 2018. | 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 <input type="checkbox"/> if Form 2220 is attached. | 8 | | |
| 9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed | 9 | | 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 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/> | 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 the 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, col. (c), and Part XV. | 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 <i>General Instruction G</i> ? 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 2018 or the tax year beginning in 2018? See the 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 |

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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 | X |
| 12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement. See instructions. | 12 | X |
| 13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address: N/A | 13 | X |
| 14 The books are in care of DEBRA JO CHIAPUZIO Telephone no. (714) 742-8895 Located at 1025 S LARAMIE STREET ANAHEIM CA ZIP + 4 92806 | | |
| 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 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If 'Yes,' enter the name of the foreign country. | 16 | X |

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

| | Yes | No |
|---|-----|-----|
| 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 | | X |
| (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes No | | X |
| (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No | | X |
| (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No | | X |
| (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 | | X |
| (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 | | X |
| b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions. Organizations relying on a current notice regarding disaster assistance, check here. | 1 b | N/A |
| 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 2018? | 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 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? 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 2018 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 2018.) | 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 2018? | 4 b | X |

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 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.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
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? ☐ Yes ☒ No **N/A****8** Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? ☐ Yes ☒ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, and 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 Statement 2 | | 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. |

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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 2018 from Part VI, line 5 | 2 a | |
| b Income tax for 2018. (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 | |
| 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 | 0. |
| 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 | 0. |

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.

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Part XIII Undistributed Income (see instructions)

| | (a) Corpus | (b) Years prior to 2017 | (c) 2017 | (d) 2018 |
|---|---------------|----------------------------|-------------|-------------|
| 1 Distributable amount for 2018 from Part XI, line 7..... | | | | 0. |
| 2 Undistributed income, if any, as of the end of 2018: | | | | |
| a Enter amount for 2017 only..... | | | 0. | |
| b Total for prior years: 20____, 20____, 20____ | | 0. | | |
| 3 Excess distributions carryover, if any, to 2018: | | | | |
| a From 2013..... | | | | |
| b From 2014..... | | | | |
| c From 2015..... | | | | |
| d From 2016..... | | | | |
| e From 2017..... | | | | |
| f Total of lines 3a through e..... | 0. | | | |
| 4 Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ | | | | |
| a Applied to 2017, 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 2018 distributable amount..... | | | | 0. |
| e Remaining amount distributed out of corpus.. | 0. | | | |
| 5 Excess distributions carryover applied to 2018..... (If an amount appears in column (d), the same amount must be shown in column (a).) | 0. | | | 0. |
| 6 Enter the net total of each column as indicated below: | | | | |
| a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5..... | 0. | | | |
| 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 2017. Subtract line 4a from line 2a. Taxable amount — see instructions..... | | | 0. | |
| f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019..... | | | | 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 2013 not applied on line 5 or line 7 (see instructions)... | 0. | | | |
| 9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a..... | 0. | | | |
| 10 Analysis of line 9: | | | | |
| a Excess from 2014.... | | | | |
| b Excess from 2015.... | | | | |
| c Excess from 2016.... | | | | |
| d Excess from 2017.... | | | | |
| e Excess from 2018.... | | | | |

BAA

Form 990-PF (2018)

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 2018, 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)

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) 2018 | (b) 2017 | (c) 2016 | (d) 2015 | |
| 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).)

None

- 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., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

- 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**

N/A

| 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 | | | | | |
| Total | | | | | 3 a |
| b Approved for future payment | | | | | |
| Total | | | | | 3 b |

TEEA0503L 12/12/18

Client E2674691

THE EMMA ZEN FOUNDATION

45-2674691

4/26/19

07:33AM

Statement 1
Form 990-PF, Part I, Line 23
Other Expenses

| | (a) Expenses per Books | (b) Net Investment Income | (c) Adjusted Net Income | (d) Charitable Purposes |
|-------------------------------|------------------------------|---------------------------------|-------------------------------|-------------------------------|
| ADS & EXPOS..... | \$ 2,436. | | | |
| PET OXYGEN MASKS..... | 24,672. | | | |
| SHIPPING..... | 565. | | | |
| SUPPLIES..... | 1,493. | | | |
| THE FOOD TRAIN (PROGRAM)..... | 5,356. | | | |
| Total | \$ 34,522. | \$ 0. | \$ 0. | \$ 0. |

Statement 2
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

| Name and Address | Title and Average Hours Per Week Devoted | Compen- sation | Contri- bution to EBP & DC | Expense Account/ Other |
|---|--|-------------------|----------------------------------|------------------------------|
| DEBRA JO CHIAPUZIO 1025 S LARAMIE STREET ANAHEIM, CA 92806 | Secretary 0 | \$ 0. | \$ 0. | \$ 0. |
| JIM CHIAPUZIO 1025 S LARAMIE STREET ANAHEIM, CA 92806 | Vice President 0 | 0. | 0. | 0. |
| DENISE FLECK 2416 WEST VICTORY BLVD # 213 BURBANK, CA 91506 | Treasurer 0 | 0. | 0. | 0. |
| LAURA ERICKSON 2554 LINCOLN BLVD # 148 VENICE, CA 90291 | SAFETY COUNSEL 0 | 0. | 0. | 0. |
| TANYA STEPHENS 964 UNION AVENUE COSTA MESA, CA 92627 | ADVISORY RESRCH 0 | 0. | 0. | 0. |
| Total | | \$ 0. | \$ 0. | \$ 0. |

2018

California Exempt Organization
Annual Information Return

199

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

THE EMMA ZEN FOUNDATION

Additional information. See instructions.

California corporation number

3388316

FEIN

45-2674691

PMB no.

Street address (suite or room)

1025 S LARAMIE STREET

City

ANAHEIM

State

CA

Zip code

92806

Foreign country name

Foreign province/state/county

Foreign postal code

A First Return ☐ Yes ☒ NoB Amended Return ☒ Yes ☐ NoC IRC Section 4947(a)(1) trust ☐ Yes ☒ No

D Final Information Return?

☒ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date: (mm/dd/yyyy)

E Check accounting method:

1 ☒ Cash 2 ☐ Accrual 3 ☐ OtherF Federal return filed? 1 ☒ 990T 2 ☒ 990-PF 3 ☐ Sch H (990)4 ☐ Other 990 seriesG Is this a group filing? See instructions. ☐ Yes ☒ NoH Is this organization in a group exemption? ☐ Yes ☒ No
If 'Yes,' what is the parent's name?I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities?

See instructions. ☐ Yes ☒ NoK Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No

If 'Yes,' enter the gross receipts from nonmember sources \$

L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ☐M Is the organization a Limited Liability Company? ☐ Yes ☒ NoN Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ NoO Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ NoP Is federal Form 1023/1024 pending? ☐ Yes ☐ No
Date filed with IRS**Part I** Complete Part I unless not required to file this form. See General Information B and C.

| | | | | |
|-----------------------|----|---|----|---------|
| Receipts and Revenues | 1 | Gross sales or receipts from other sources. From Side 2, Part II, line 8 | 1 | |
| | 2 | Gross dues and assessments from members and affiliates | 2 | |
| | 3 | Gross contributions, gifts, grants, and similar amounts received | 3 | 37,145. |
| | 4 | Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B... | 4 | 37,145. |
| | 5 | Cost of goods sold | 5 | |
| | 6 | Cost or other basis, and sales expenses of assets sold | 6 | |
| | 7 | Total costs. Add line 5 and line 6 | 7 | |
| | 8 | Total gross income. Subtract line 7 from line 4 | 8 | 37,145. |
| Expenses | 9 | Total expenses and disbursements. From Side 2, Part II, line 18 | 9 | 34,522. |
| | 10 | Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 | 10 | 2,623. |
| Filing Fee | 11 | Total payments | 11 | |
| | 12 | Use tax. See General Information K | 12 | |
| | 13 | Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 | 13 | |
| | 14 | Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 | 14 | |
| | 15 | Filing fee \$10 or \$25. See General Information F | 15 | 10. |
| | 16 | Penalties and Interest. See General Information J | 16 | |
| | 17 | Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result | 17 | 10. |

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.

Signature of officer

Title

SECRETARY

Date

Telephone

(714) 742-8895

PTIN

P00368651

Firm's FEIN

33-0102433

Telephone

(714) 898-5253

Paid Preparer's Use Only

Preparer's signature

MICHAEL L HICKS

Date

Check if self-employed ☒

Firm's name (or yours, if self-employed) and address

MICHAEL L. HICKS C.P.A.

13950 MILTON AVENUE, SUITE 401

WESTMINSTER, CA 92683

May the FTB discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No

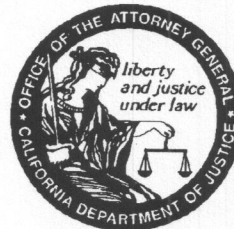
IN
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

WEB SITE ADDRESS:
www.ag.ca.gov/charities/

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-307, 311, and 312

Failure to submit this report annually no later than the 15th day of the 5th month after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



| | |
|---|--|
| State Charity Registration Number | Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report |
| THE EMMA ZEN FOUNDATION Name of Organization | |
| 1025 S LARAMIE STREET Address (Number and Street) | Corporate or Organization No. 3388316 |
| ANAHEIM, CA 92806 City or Town, State and ZIP Code | Federal Employer I.D. No. 45-2674691 |

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts

| Gross Annual Revenue | Fee | Gross Annual Revenue | Fee | Gross Annual Revenue | Fee |
|--------------------------------|------|-----------------------------------|------|---------------------------------------|-------|
| Less than \$25,000 | 0 | Between \$100,001 and \$250,000 | \$50 | Between \$1,000,001 and \$10 million | \$150 |
| Between \$25,000 and \$100,000 | \$25 | Between \$250,001 and \$1 million | \$75 | Between \$10,000,001 and \$50 million | \$225 |
| | | | | Greater than \$50 million | \$300 |

PART A – ACTIVITIES

For your most recent full accounting period (beginning 1/01/18 ending 12/31/18) list:
Gross annual revenue \$ 37,145. Total assets \$ 9,921.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

| | Yes | No |
|--|--------------------------|-------------------------------------|
| 1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2 During this reporting period, were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During this reporting period, did non-program expenditures exceed 50% of gross revenue? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7 During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Organization's area code and telephone number (714) 742-8895

Organization's e-mail address

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

DEBRA JO CHIAPUZZO

SECRETARY

Signature of authorized officer

Printed Name

Title

Date

Client E2674691

THE EMMA ZEN FOUNDATION

45-2674691

4/26/19

07:33AM

Statement 1

Form 199, Part II, Line 11

Compensation of Officers, Directors, Trustees and Key Employees

Current Officers:

| Name and Address | Title and Average Hours Per Week Devoted | Total Compen- sation | Contri- bution to EBP & DC | Expense Account/ Other |
|---|--|----------------------------|----------------------------------|------------------------------|
| DEBRA JO CHIAPUZIO 1025 S LARAMIE STREET ANAHEIM, CA 92806 | Secretary 0 | \$ 0. | \$ 0. | \$ 0. |
| JIM CHIAPUZIO 1025 S LARAMIE STREET ANAHEIM, CA 92806 | Vice President 0 | 0. | 0. | 0. |
| DENISE FLECK 2416 WEST VICTORY BLVD # 213 BURBANK, CA 91506 | Treasurer 0 | 0. | 0. | 0. |
| LAURA ERICKSON 2554 LINCOLN BLVD # 148 VENICE, CA 90291 | SAFETY COUNSEL 0 | 0. | 0. | 0. |
| TANYA STEPHENS 964 UNION AVENUE COSTA MESA, CA 92627 | ADVISORY RESRCH 0 | 0. | 0. | 0. |
| Total | | \$ 0. | \$ 0. | \$ 0. |

Statement 2

Form 199, Part II, Line 17

Other Expenses

| | |
|-------------------------------|------------|
| ADS & EXPOS..... | \$ 2,436. |
| PET OXYGEN MASKS..... | 24,672. |
| SHIPPING..... | 565. |
| SUPPLIES..... | 1,493. |
| THE FOOD TRAIN (PROGRAM)..... | 5,356. |
| Total | \$ 34,522. |

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts – complete Part II or furnish substitute information.

| | | | | | |
|------------------------------------|----|---|---|----|---------|
| Receipts from Other Sources | 1 | Gross sales or receipts from all business activities. See instructions | ● | 1 | |
| | 2 | Interest | ● | 2 | |
| | 3 | Dividends | ● | 3 | |
| | 4 | Gross rents | ● | 4 | |
| | 5 | Gross royalties | ● | 5 | |
| | 6 | Gross amount received from sale of assets (See Instructions) | ● | 6 | |
| | 7 | Other income. Attach schedule | ● | 7 | |
| | 8 | Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. | ● | 8 | |
| | 9 | Contributions, gifts, grants, and similar amounts paid. Attach schedule | ● | 9 | |
| | 10 | Disbursements to or for members. | ● | 10 | |
| Expenses and Disbursements | 11 | Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 1 | ● | 11 | 0. |
| | 12 | Other salaries and wages | ● | 12 | |
| | 13 | Interest | ● | 13 | |
| | 14 | Taxes. | ● | 14 | |
| | 15 | Rents. | ● | 15 | |
| | 16 | Depreciation and depletion (See instructions). | ● | 16 | |
| | 17 | Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 2 | ● | 17 | 34,522. |
| | 18 | Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. | ● | 18 | 34,522. |

| Schedule L Balance Sheet | | Beginning of taxable year | | End of taxable year | |
|----------------------------------|--|----------------------------------|--------|----------------------------|--------|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | 7,298. | ● | 9,921. |
| 2 | Net accounts receivable. | | | ● | |
| 3 | Net notes receivable | | | ● | |
| 4 | Inventories | | | ● | |
| 5 | Federal and state government obligations. | | | ● | |
| 6 | Investments in other bonds | | | ● | |
| 7 | Investments in stock. | | | ● | |
| 8 | Mortgage loans | | | ● | |
| 9 | Other investments. Attach schedule. | | | ● | |
| 10 a | Depreciable assets | | | | |
| b | Less accumulated depreciation. | | | | |
| 11 | Land. | | | ● | |
| 12 | Other assets. Attach schedule | | | ● | |
| 13 | Total assets. | | 7,298. | | 9,921. |
| Liabilities and net worth | | | | | |
| 14 | Accounts payable | | | ● | |
| 15 | Contributions, gifts, or grants payable | | | ● | |
| 16 | Bonds and notes payable. | | | ● | |
| 17 | Mortgages payable | | | ● | |
| 18 | Other liabilities. Attach schedule | | | | |
| 19 | Capital stock or principal fund. | | 7,298. | ● | 9,921. |
| 20 | Paid-in or capital surplus. Attach reconciliation. | | | ● | |
| 21 | Retained earnings or income fund | | | ● | |
| 22 | Total liabilities and net worth. | | 7,298. | | 9,921. |

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

| | | | | | |
|---|--|---|----|---|---|
| 1 | Net income per books | ● | 7 | Income recorded on books this year not included in this return. Attach schedule. | ● |
| 2 | Federal income tax | ● | 8 | Deductions in this return not charged against book income this year. Attach schedule. | ● |
| 3 | Excess of capital losses over capital gains | ● | 9 | Total. Add line 7 and line 8. | ● |
| 4 | Income not recorded on books this year. Attach schedule. | ● | 10 | Net income per return. Subtract line 9 from line 6. | |
| 5 | Expenses recorded on books this year not deducted in this return. Attach schedule. | ● | | | |
| 6 | Total. Add line 1 through line 5 | | | | |