

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

2012

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

<b>A</b> For the 2012 calendar year, or tax year beginning , 2012, and ending ,	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> MARSOC FOUNDATION P.O. BOX 2018 TEMECULA, CA 92593
<b>D</b> Employer Identification Number 45-2913544	
<b>E</b> Telephone number 951 551-9309	
<b>G</b> Gross receipts \$ 304,441.	
<b>F</b> Name and address of principal officer: SARAH CHRISTIAN SAME AS C ABOVE	
<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list. (see instructions)	
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>J</b> Website: ▶ MARSOCFOUNDATION.ORG	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
<b>L</b> Year of Formation: 2011	
<b>M</b> State of legal domicile: CA	

<b>Part I Summary</b>	
<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <u>THE MARSOC FOUNDATION WAS ESTABLISHED TO PROVIDE BENEVOLENT SUPPORT TO ACTIVE DUTY AND MEDICALLY RETIRED "MARSOC" PERSONNEL AND THEIR FAMILIES, AS WELL AS TO FAMILIES OF MARINES WHO HAVE LOST THEIR LIVES IN SERVICE TO OUR NATION.</u>
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 5
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 0
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) 5 0
	6 Total number of volunteers (estimate if necessary) 6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b Net unrelated business taxable income from Form 990-T, line 34. 7b 0.	
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h) 8 143,702.
	9 Program service revenue (Part VIII, line 2g) 9 38.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 134,380.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 278,120.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12
<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13
	14 Benefits paid to or for members (Part IX, column (A), line 4) 14
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15
	16a Professional fundraising fees (Part IX, column (A), line 11e) 16a
	16b Total fundraising expenses (Part IX, column (D), line 25) ▶ 16b
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 80,660.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 80,660.	
19 Revenue less expenses. Subtract line 18 from line 12. 19 197,460.	
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16) 20 Beginning of Current Year 0. End of Year 199,232.
	21 Total liabilities (Part X, line 26) 21 0. 1,772.
	22 Net assets or fund balances. Subtract line 21 from line 20. 22 0. 197,460.

**Part II Signature Block**

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 officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <u>Sarah Christian</u> Date <u>5/6/13</u>
	SARAH CHRISTIAN SEC/TREASURER Type or print name and title.
<b>Paid Preparer Use Only</b>	Print/Type preparer's name JODY D. NOTTINGHAM, CPA
	Preparer's signature
	Date
	Check <input type="checkbox"/> if self-employed PTIN P00168412
	Firm's name NOTTINGHAM & ASSOCIATES
	Firm's address 43460 RIDGE PARK DR, STE 240 TEMECULA, CA 92590-3600
	Firm's EIN ▶ 20-2082681
	Phone no. (951) 296-1698

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/18/12

Form 990 (2012)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III. ☒ **X****1** Briefly describe the organization's mission:SEE SCHEDULE O**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 76,271. including grants of \$ ) (Revenue \$ )DURING OUR FIRST YEAR OF SERVICE TO THE "MARSOC" COMMUNITY WE WERE ABLE TO PROVIDE ASSISTANCE AS FOLLOWS:1) SUPPORT TO WOUNDED MARSOC PERSONNEL AND FAMILIES - SUPPORTED 8 WOUNDED PERSONNEL/FAMILIES.2) SUPPORT TO FAMILIES OF FALLEN MARSOC PERSONNEL - SUPPORTED 3 FAMILIES OF FALLEN MARSOC PERSONNEL.3) FUNERAL TRAVEL & MEMORIAL SUPPORT - SUPPORTED 20 ACTIVE DUTY MARSOC MARINES.**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **76,271.**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIAN FULLER PRESIDENT	2 0							0.	0.	0.
(2) ANDY CHRISTIAN VICE PRESIDENT	2 0							0.	0.	0.
(3) BRAD BAXTER MEMBER	2 0							0.	0.	0.
(4) DAVE MORGAN MEMBER	2 0							0.	0.	0.
(5) SARAH CHRISTIAN SEC/TREASURER	4 0							0.	0.	0.
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										



**Part VIII** Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII. ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	1 a Federated campaigns	1 a			
	b Membership dues	1 b			
	c Fundraising events	1 c			
	d Related organizations	1 d			
	e Government grants (contributions)	1 e			
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 143,702.			
	g Noncash contributions included in lns 1a-1f: \$				
	h Total. Add lines 1a-1f	143,702.			
<b>PROGRAM SERVICE REVENUE</b>	Business Code				
	2 a				
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f				
<b>OTHER REVENUE</b>	3 Investment income (including dividends, interest and other similar amounts)		38.		38.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6 a Gross rents	(i) Real (ii) Personal			
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less: cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)				
	8 a Gross income from fundraising events (not including: \$ of contributions reported on line 1c). See Part IV, line 18	a 160,701.			
	b Less: direct expenses	b 26,321.			
	c Net income or (loss) from fundraising events	134,380.			
	9 a Gross income from gaming activities. See Part IV, line 19	a			
	b Less: direct expenses	b			
	c Net income or (loss) from gaming activities				
	10 a Gross sales of inventory, less returns and allowances	a			
	b Less: cost of goods sold	b			
	c Net income or (loss) from sales of inventory				
Miscellaneous Revenue Business Code					
11 a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d					
12 Total revenue. See instructions		278,120.	0.	0.	38.

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (non-employees):				
a Management.				
b Legal.	1,284.		1,284.	
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O.)				
12 Advertising and promotion.	1,400.	1,400.		
13 Office expenses.	5,006.	3,755.	1,251.	
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	645.		645.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	25.		25.	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ASSISTANCE EXPENSE	67,048.	67,048.		
b BANK FEES	1,585.	1,395.	190.	
c PRINTING AND PUBLICATIONS	1,042.	782.	260.	
d TELEPHONE	916.	834.	82.	
e All other expenses.	1,709.	1,057.	652.	
25 Total functional expenses. Add lines 1 through 24e.	80,660.	76,271.	4,389.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X. ☐

		(A) Beginning of year	(B) End of year
<b>ASSETS</b>	1 Cash — non-interest-bearing.....	1	27,053.
	2 Savings and temporary cash investments.....	2	172,179.
	3 Pledges and grants receivable, net.....	3	
	4 Accounts receivable, net.....	4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.....	6	
	7 Notes and loans receivable, net.....	7	
	8 Inventories for sale or use.....	8	
	9 Prepaid expenses and deferred charges.....	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a	
	b Less: accumulated depreciation.....	10b	10c
	11 Investments — publicly traded securities.....	11	
	12 Investments — other securities. See Part IV, line 11.....	12	
	13 Investments — program-related. See Part IV, line 11.....	13	
	14 Intangible assets.....	14	
	15 Other assets. See Part IV, line 11.....	15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34).....	0. 16	199,232.	
<b>LIABILITIES</b>	17 Accounts payable and accrued expenses.....	17	1,772.
	18 Grants payable.....	18	
	19 Deferred revenue.....	19	
	20 Tax-exempt bond liabilities.....	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....	21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....	22	
	23 Secured mortgages and notes payable to unrelated third parties.....	23	
	24 Unsecured notes and loans payable to unrelated third parties.....	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....	25	
	26 <b>Total liabilities.</b> Add lines 17 through 25.....	0. 26	1,772.
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	27 Unrestricted net assets.....	27	197,460.
	28 Temporarily restricted net assets.....	28	
	29 Permanently restricted net assets.....	29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
	30 Capital stock or trust principal, or current funds.....	30	
	31 Paid-in or capital surplus, or land, building, or equipment fund.....	31	
	32 Retained earnings, endowment, accumulated income, or other funds.....	32	
	33 <b>Total net assets or fund balances.</b> .....	0. 33	197,460.
	34 <b>Total liabilities and net assets/fund balances.</b> .....	0. 34	199,232.

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**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	278,120.
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,660.
3	Revenue less expenses. Subtract line 2 from line 1	3	197,460.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	0.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	197,460.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a Were the organization's financial statements compiled or reviewed by an independent accountant? ..... If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2 a	X
b Were the organization's financial statements audited by an independent accountant? ..... If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2 b	X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ..... If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2 c	
3 a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....	3 a	X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.....	3 b	

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**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 MILES FOR MARS (event type)	(b) Event #2 RIDE 430 (event type)	(c) Other events 2 (total number)	(d) Total events (add column (a) through column (c))
	1 Gross receipts.....	68,400.	50,000.	42,301.	160,701.
	2 Less: Charitable contributions.....				
	3 Gross income (line 1 minus line 2).....	68,400.	50,000.	42,301.	160,701.
DIRECT EXPENSES	4 Cash prizes.....				
	5 Noncash prizes.....				
	6 Rent/facility costs.....				
	7 Food and beverages.....			10,859.	10,859.
	8 Entertainment.....				
	9 Other direct expenses.....	10,949.	2,722.	1,791.	15,462.
	10 Direct expense summary. Add lines 4 through 9 in column (d).....				26,321.
	11 Net income summary. Combine line 3, column (d), and line 10.....				134,380.

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
DIRECT EXPENSES	1 Gross revenue.....				
	2 Cash prizes.....				
	3 Non-cash prizes.....				
	4 Rent/facility costs.....				
	5 Other direct expenses.....				
	6 Volunteer labor.....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d).....				
	8 Net gaming income summary. Combine lines 1, column (d) and line 7.....				

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain: \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: \_\_\_\_\_