Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , **and ending**

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation
JOHN W. & CLARA C. HIGGINS FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
370 MAIN STREET 12TH FLOOR

City or town, state, and ZIP code
WORCESTER, MA 01608

A Employer identification number
04-6026914

B Telephone number
(508) 459-8000

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 ▶ ☐

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, col. (c), line 16)* ▶$ 1,484,874.

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).)

		(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			N/A	
	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	29,473.	29,473.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<34,985.>			
	b Gross sales price for all assets on line 6a 194,834.				
	7 Capital gain net income (from Part IV, line 2)		0.		
	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)				
	11 Other income	977.	977.		STATEMENT 2
	12 **Total.** Add lines 1 through 11	<4,535.>	30,450.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 3	3,070.	2,303.		767.
	c Other professional fees STMT 4	13,834.	13,834.		0.
	17 Interest				
	18 Taxes STMT 5	825.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 6	117.	117.		0.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	17,846.	16,254.		767.
	25 Contributions, gifts, grants paid	120,000.			120,000.
	26 **Total expenses and disbursements.** Add lines 24 and 25	137,846.	16,254.		120,767.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	<142,381.>			
	b **Net investment income** (if negative, enter -0-)		14,196.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

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Part II Balance Sheets (Attached schedules and amounts in the description column should be for end-of-year amounts only)		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	74,378.	84,351.	84,351.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock STMT 8	1,344,532.	1,194,163.	1,400,523.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	1,418,910.	1,278,514.	1,484,874.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable	20,000.	10,000.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	20,000.	10,000.	
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 ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,398,910.	1,268,514.	
	30 **Total net assets or fund balances**	1,398,910.	1,268,514.	
	31 **Total liabilities and net assets/fund balances**	1,418,910.	1,278,514.	

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	1,398,910.
2 Enter amount from Part I, line 27a	2	<142,381.>
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 7	3	11,985.
4 Add lines 1, 2, and 3	4	1,268,514.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,268,514.

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	SEE ATTACHED - GRIFFIN ASSET	P		
b	SEE ATTACHED - GRIFFIN ASSET	P		
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	4,402.		25,482.	<21,080.>
b	190,432.		204,337.	<13,905.>
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				<21,080.>
b				<13,905.>
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** <34,985.>

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).
If (loss), enter -0- in Part I, line 8 **3** N/A

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))
2008	121,194.	1,828,610.	.066277
2007	115,296.	2,190,756.	.052628
2006	109,708.	2,108,675.	.052027
2005	88,480.	2,045,615.	.043253
2004	92,062.	1,847,835.	.049822

2	Total of line 1, column (d)	2	.264007
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	.052801
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,370,751.
5	Multiply line 4 by line 3	5	72,377.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	142.
7	Add lines 5 and 6	7	72,519.
8	Enter qualifying distributions from Part XII, line 4	8	120,767.

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	142.
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	142.
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	142.
6 Credits/Payments:				
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	500.		
b Exempt foreign organizations - tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c	504.		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments. Add lines 6a through 6d			7	1,004.
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	862.
11 Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶		280. **Refunded** ▶	11	582.

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		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? *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.*	1b		X
c Did the foundation file **Form 1120-POL** for this year?	1c		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? *If "Yes," attach a detailed description of the activities.*	2		X
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
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
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	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MA			
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	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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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 acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ FLETCHER TILTON & WHIPPLE P C Telephone no. ▶(508) 459-8000

Located at ▶ 370 MAIN STREET WORCESTER, MA ZIP+4 ▶01608-1779

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 N/A

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 page 20 of the instructions)?	1b		X
	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 2009?	1c		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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If "Yes," list the years ▶ ____, ____, ____, ____			
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.) N/A	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. ▶ ____, ____, ____, ____			
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 2009 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 2009.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		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 2009?	4b		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 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ 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)? N/A — 5b

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ 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: X

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? N/A — 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.

(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
VERONICA WINTERS 2210 E. MULE DEER RD. SEDONA, AZ 86336	TRUSTEE 1.00	0.	0.	0.
ELISABETH H. NULL 706 BONIFONT STREET SILVER SPRING, MD 20910	TRUSTEE 1.00	0.	0.	0.
HEATHER J. WILDING 147 NASHUA ROAD BEDFORD, NH 03110	TRUSTEE 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. 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**

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	1a	1,274,829.
b	Average of monthly cash balances	1b	116,796.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,391,625.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,391,625.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,874.
5	**Net value of noncharitable-use assets**. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,370,751.
6	**Minimum investment return**. Enter 5% of line 5	6	68,538.

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	68,538.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	142.		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	142.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	68,396.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	68,396.
6	Deduction from distributable amount (see instructions)			6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	68,396.

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	120,767.
b	Program-related investments - total from Part IX-B	1b	0.
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	120,767.
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	5	142.
6	**Adjusted qualifying distributions**. Subtract line 5 from line 4	6	120,625.

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 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				68,396.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			52,143.	
b Total for prior years: ____ , ____ , ____		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f **Total** of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 120,767.				
a Applied to 2008, but not more than line 2a			52,143.	
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 2009 distributable amount				68,396.
e Remaining amount distributed out of corpus	228.			
5 Excess distributions carryover applied to 2009 (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	228.			
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 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	228.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009 228.				

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 2009, 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)

	Tax year (a) 2009	Prior 3 years (b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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 the 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 ▶ [X] 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 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 ATTACHED SCHEDULE	NONE	PUBLIC	SEE SCHEDULE	120,000.
Total			▶ 3a	120,000.
b *Approved for future payment*				
HIGGINS ARMORY MUSEUM 100 BARBER AVENUE WORCESTER, MA 01606	NONE	PUBLIC	ONGOING OPERATIONS	10,000.
Total			▶ 3b	10,000.

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
	(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					
4 Dividends and interest from securities			14	29,473.	
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			18	977.	
8 Gain or (loss) from sales of assets other than inventory			18	<34,985.>	
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)		0.		<4,535.>	0.

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 <4,535.>

(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).
	N/A

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)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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
		N/A	

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
N/A		

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 or fiduciary) is based on all information of which preparer has any knowledge

Signature of officer or trustee: POA — Date: 6/16/10 — Title: TRUSTEE

Paid Preparer's Use Only

Preparer's signature	Pamela Nadeau	Date 06/11/10	Check if self-employed ☐	Preparer's identifying number
Firm's name (or yours if self-employed), address, and ZIP code	FLETCHER, TILTON & WHIPPLE, P.C. 370 MAIN STREET, SUITE 1250 WORCESTER, MA 01608-1779	EIN	Phone no. (508)459-8000

923622 02-02-10

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
INVESTORS BANK AND TRUST - DIVIDENDS	29,473.	0.	29,473.
TOTAL TO FM 990-PF, PART I, LN 4	29,473.	0.	29,473.

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
LITIGATION SETTLEMENT	977.	977.	
TOTAL TO FORM 990-PF, PART I, LINE 11	977.	977.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FLETCHER, TILTON & WHIPPLE	3,070.	2,303.		767.
TO FORM 990-PF, PG 1, LN 16B	3,070.	2,303.		767.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
COMMERCE BANK	0.	0.		0.
INVESTORS BANK & TRUST CUSTODY FEES	12,453.	12,453.		0.
STATE STREET BANK	1,381.	1,381.		0.
TO FORM 990-PF, PG 1, LN 16C	13,834.	13,834.		0.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAX	500.	0.		0.
FOREIGN TAX	325.	0.		0.
TO FORM 990-PF, PG 1, LN 18	825.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PC FILING FEE	35.	35.		0.
CYBERGRANT FEE	30.	30.		0.
BANK CHARGES	52.	52.		0.
TO FORM 990-PF, PG 1, LN 23	117.	117.		0.

FORM 990-PF OTHER INCREASES IN NET ASSETS OR FUND BALANCES STATEMENT 7

DESCRIPTION	AMOUNT
DECREASE IN GRANTS PAYABLE	10,000.
FEDERAL TAX REFUND	1,985.
TOTAL TO FORM 990-PF, PART III, LINE 3	11,985.

FORM 990-PF CORPORATE STOCK STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
INVESTORS BANK AND TRUST	1,194,163.	1,400,523.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,194,163.	1,400,523.

Griffin Asset Management, Inc.
REALIZED CAPITAL GAINS AND LOSSES
John & Clara Higgins Foundation TIN: 04-6026914
Account 367825871
From 01-01-09 Through 12-31-09

Purchase Date	Sale Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss: Held Less Than 1 Year	Gain Or Loss: Held More Than 1 Year
12-04-03	01-06-09	1,500	Texas Instruments	43,307.55	23,825.56		-19,481.99
01-27-04	01-06-09	300	Texas Instruments	9,294.00	4,765.11		-4,528.89
11-17-04	01-06-09	400	Texas Instruments	10,108.48	6,353.49		-3,754.99
03-23-05	01-06-09	200	Texas Instruments	5,080.00	3,176.74		-1,903.26
11-08-05	01-06-09	100	Texas Instruments	3,129.00	1,588.37		-1,540.63
05-28-97	02-04-09	550	American Int'l Group	10,874.75	538.99		-10,335.76
04-10-00	02-04-09	450	American Int'l Group	33,661.50	441.00		-33,220.50
07-23-08	02-04-09	1,200	Citigroup Inc	25,482.24	4,402.29	-21,079.95	
01-29-97	02-04-09	227	CVS Caremark Corp	2,140.87	6,342.57		4,201.70
02-14-97	02-04-09	273	CVS Caremark Corp	2,751.44	7,627.85		4,876.41
12-23-96	02-04-09	400	Northern Tr Corp	7,275.00	23,898.86		16,623.86
06-16-00	02-04-09	200	Exxon Mobil Corp	8,401.75	15,646.31		7,244.56
04-29-04	03-06-09	400	Teva Pharmaceutical Ind	13,187.76	17,684.22		4,496.46
08-08-05	11-17-09	1,000	E M C Corp	13,660.00	16,850.16		3,190.16
11-07-06	11-17-09	300	Coca-Cola	14,087.85	16,955.80		2,867.95
10-11-07	11-17-09	500	Oracle Corp	11,413.20	11,305.00		-108.20
08-05-04	11-17-09	400	Praxair Inc Com	15,963.68	33,432.05		17,468.37
Total Gains						0.00	60,969.47
Total Losses						-21,079.95	-74,874.22
				229,819.07	**194,834.37**	**-21,079.95**	**-13,904.75**

Total Realized Gain/Loss -34,984.70

34,984.70

G-11

John and Clara Higgins Foundation

TIN! 04-6026914

FTW - Pledges Paid w/Check Nos. - 2009

Organization Legal Name	Project Title	Request ID	Payment Amount	Payment Check Number	Payment Date

J09

John W. and Clara C. Higgins Foundation

Organization Legal Name	Project Title	Request ID	Payment Amount	Payment Check Number	Payment Date
500 CLOWN NFP	EHN Hannah Higgins	3514213	$500 00	2347	11/24/09
ARTIST ORGANIZED ART INC	Hannah Higgins	3514228	$2,500 00	2348	11/24/09
American Civil Liberties Union Foundation, Inc	EHN gift	3515113	$8,000 00	2349	11/24/09
Animal Humane Association of New Mexico, Inc	FWW gift	3488454	$2,300 00	2327	11/03/09
Anti-Defamation League of Bnai Brith	EHN Hannah Higgins	3514225	$2,000 00	2350	11/24/09
BARRINGTON STAGE CO INC	SWW gift	3488476	$750 00	2328	11/03/09
BERKSHIRE MONTESSORI SCHOOL INC	SWW gift	3488473	$750 00	2329	11/03/09
Bedford Land Trust	SWW gift	3485217	$1,000 00	2330	11/03/09
Brearley School	EHN gift	3515166	$200 00	2351	11/24/09
CISPES Education Fund	EHN gift	3515150	$200 00	2352	11/24/09
Capital Area Food Bank	EHN gift	3515152	$1,000 00	2353	11/24/09
Center for American Progress	EHN Jessica Higgins	3514244	$2,000 00	2354	11/24/09
Center for Responsive Politics	EHN gift	3515146	$200 00	2355	11/24/09
Chewonki Foundation, Inc	EHN gift	3515186	$200 00	2356	11/24/09
Church of Saint John the Evangelist	EHN Jessica Higgins	3514259	$1,000 00	2357	11/24/09
Church of the Holy Apostles	EHN Jessica Higgins - Parish	3514247	$1,000 00	2358	11/24/09
College of the Atlantic	EHN gift	3515165	$1,000 00	2360	11/24/09
College of the Atlantic	EHN Jacob Null - Thorndike Library - Children's Wing	3515199	$500 00	2359	11/24/09
Democracy Now Productions, Inc	EHN gift	3515114	$200 00	2361	11/24/09
EASTHAMPTON COMMUNITY ACCESS TELEVISION INC	Jessica Higgins	3514240	$2,000 00	2362	11/24/09
Episcopal Church of the Ascension	EHN gift	3515156	$1,000 00	2363	11/24/09
FLY WHEEL COMMUNITY ARTS SPACE INC	EHN Jessica Higgins	3514263	$2,000 00	2364	11/24/09
FRIENDS OF THE EARTH	FWW gift	3496349	$4,000 00	2331	11/03/09
Fabric Workshop and Museum	EHN Jacob Null	3515191	$1,500 00	2365	11/24/09
Flagstaff International Relief Effort F I R E	VWW gift	3485196	$3,000 00	2332	11/03/09

Data contained in this report was filtered on Request Disposition of 'Approved', Payment Status of 'Paid', Budget Year of '2009', Proposal Type of 'John W and Clara C Higgins Foundation'

L-1

Organization Legal Name	Project Title	Request ID	Payment Amount	Payment Check Number	Payment Date

)09 (continued)

John W. and Clara C. Higgins Foundation (continued)

Organization Legal Name	Project Title	Request ID	Payment Amount	Payment Check Number	Payment Date
Friends of the Manchester Animal Shelter	SWW	·3485222	$300 00	2333	11/03/09
Fulcrum Point New Music Project	EHN Hannah Higgins	3514215	$1,000 00	2366	11/24/09
Habitat for Humanity of Moore County	EHN John Null	3515202	$2,000 00	2367	11/24/09
Hatfield Elementary School	EHN Jessica Higgins	3514268	$2,000 00	2368	11/24/09
Higgins Armory Museum	Capital Campaign	1010413	$10,000 00	2319	01/06/09
Higgins Armory Museum	VWW endowment	3485197	$7,000 00	2334	11/03/09
Higgins Armory Museum	EHN Group Gift	3515212	$5,000 00	2369	11/24/09
Idyllwild Arts Foundation	VWW gift - Endowment Fund	3485203	$8,400 00	2335	11/03/09
Kimball Union Academy	SWW	3485208	$500 00	2336	11/03/09
LITERACY NETWORK OF SOUTH BERKSHIRE INC	SWW gift	3488477	$500 00	2337	11/03/09
Lampo, Inc	EHN Hannah Higgins	3514217	$500 00	2370	11/24/09
NEW HAMPSHIRE CATHOLIC CHARITIES INC	SWW	3485211	$1,000 00	2338	11/03/09
National Alliance for the Mentally Ill - New Mexico	FWW gift	3488444	$2,000 00	2339	11/03/09
Natural Resources Defense Council	EHN gift	3515188	$300 00	2371	11/24/09
Oberlin College	Hannah Higgins	3514232	$500 00	2372	11/24/09
Onaway Trust	EHN gift	3515185	$100 00	2373	11/24/09
Proctor Academy	SWW	3485218	$1,000 00	2340	11/03/09
River North Dance Company	EHN Hannah Higgins	3514221	$1,000 00	2374	11/24/09
Roadrunner Food Bank, Inc	FWW gift	3488437	$5,000 00	2341	11/03/09
Rockend, Inc	EHN Jacob Null	3515195	$1,500 00	2375	11/24/09
Saint Jude Children's Researh Hospital	SWW	3485213	$500 00	2342	11/03/09
Sarah Lawrence College	EHN gift	3515169	$200 00	2376	11/24/09
St Andrews Presbyterian College	EHN gift	3515173	$2,000 00	2377	11/24/09
St Andrews Presbyterian College	EHN gift	3515181	$250 00	2378	11/24/09
St Andrews Presbyterian College	EHN John Null gift	3515204	$2,000 00	2379	11/24/09
Start Motions f/k/a Healing Earth	EHN Jacob Null - for arts	3516997	$500 00	2380	11/24/09

John and Clara Higgins Foundation

FTW Acting as Administrator for
FTW - Pledges Paid w/Check Nos.

04-6026914

Organization Legal Name	Project Title	Request ID	Payment Amount	Payment Check Number	Payment Date

009 (continued)

John W. and Clara C. Higgins Foundation (continued)

Organization Legal Name	Project Title	Request ID	Payment Amount	Payment Check Number	Payment Date
THE FOOD BANK OF WESTERN MASSACHUSETTS INC	EHN Jessica Higgins	3514274	$500 00	2381	11/24/09
THE WASHINGTON THEATRE AWARDS SOCIETY	EHN HH gift	3514235	$500 00	2382	11/24/09
The Shepherds Table, Inc	EHN gift	3515154	$900 00	2383	11/24/09
The TVRC Education Foundation, Inc	SWW gift	3485207	$2,000 00	2343	11/03/09
Tifereth Israel Congregation	EHN gift - Rabbi's Discretionary Fund	3515160	$250 00	2384	11/24/09
Town of Bedford	Beford Village Common	3488489	$5,000 00	2345	11/03/09
Town of Bedford	Joppa Hill Farm Silo Restoration Project	3488491	$5,000 00	2344	11/03/09
UMOJA STUDENT DEVELOPMENT CORPORATION	Hannah Higgins	3514220	$500 00	2385	11/24/09
University of Illinois Foundation	EHN Hannah Higgins	3514212	$3,000 00	2386	11/24/09
University of Maine System, Inc	EHN gift - Maine Folklife Center	3515162	$1,000 00	2387	11/24/09
VAJRADHATU	Jessica Higgins	3514256	$2,000 00	2388	11/24/09
WASHINGTON PERFORMING ARTS SOCIETY	EHN HH gift	3514237	$500 00	2389	11/24/09
Wild Spirit Wolf Sanctuary p/k/aCandy Kitchen Rescue Ranch	FWW gift	3488436	$5,000 00	2346	11/03/09

John W. and Clara C. Higgins Foundation Payment Amount Total:	**$120,000.00**
John W. and Clara C. Higgins Foundation Count:	**64**
2009 Payment Amount Total:	**$120,000.00**
2009 Count:	**64**
Payment Amount Total:	**$120,000.00**
Report Count:	**64**

{Client Files/03290/0112/00590800 RTF }
Data contained in this report was filtered on Request Disposition of 'Approved', Payment Status of 'Paid', Budget Year of '2009', Proposal Type of 'John W and Clara C Higgins Foundation'

L-3

Form **2848** (Rev June 2008) Department of the Treasury Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No 1545-0150

For IRS Use Only
Received by
Name
Telephone
Function
Date / /

Part I **Power of Attorney**

Caution: *Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 **Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9

Taxpayer name(s) and address	Social security number(s)	Employer identification number
John W. & Clara C. Higgins Foundation 370 Main St., 12th Floor Worcester, MA 01608		04 6026914
	Daytime telephone number (508) 459-8061	Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact

2 **Representative(s)** must sign and date this form on page 2, Part II.

Name and address	
Sumner B. Tilton, Jr. 370 Main St., 12th Fl Worcester, MA 01608	CAF No. 6500-63552R Telephone No 508-459-8000 Fax No. 505-459-8361 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No ☐
Name and address	CAF No. Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 **Tax matters**

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc)	Year(s) or Period(s) (see the instructions for line 3)
INCOME/EXCISE	990-PF,990-T	2009,2010,2011

4 **Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Uses Not Recorded on CAF** . . . . ▶ ☐

5 **Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230) An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10 3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:
THIS POWER OF ATTORNEY IS BEING FILED PURSUANT TO REGULATIONS SECTION 1.6012-1(A) (5)
AUTHORIZING REPRESENTATIVE TO SIGN RETURN.

6 **Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here ______ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

a *If you also want the second representative listed to receive a copy of notices and communications, check this box* . . . . . ▶ ☐

b If you do not want any notices or communications sent to your representative(s), check this box . . . . ▶ ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here. . . . . ▶ ☑

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Heather Wilding (signature) — Signature | 6/24/2010 — Date | **Trustee** — Title (if applicable)

Heather Wilding — Print Name | ☐☐☐☐☐ PIN Number | **John W. & Clara C. Higgins Foundation** — Print name of taxpayer from line 1 if other than individual

(signature) — Signature | 6/24/2010 — Date | Title (if applicable)

SUMNER B. TILTON, JR — Print Name | ☐☐☐☐☐ PIN Number

Part II Declaration of Representative

Caution: *Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.*

Under penalties of perjury, I declare that.

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others,
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer's organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10 7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS See **Unenrolled Return Preparer** on page 1 of the instructions.
k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
A	MA		

Form **8868**
(Rev. April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Type or print	Name of Exempt Organization	Employer identification number
	JOHN W. & CLARA C. HIGGINS FOUNDATION	04-6026914
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 370 MAIN STREET 12TH FLOOR	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WORCESTER, MA 01608	

Check type of return to be filed (file a separate application for each return):

- [ ] Form 990
- [ ] Form 990-BL
- [ ] Form 990-EZ
- [X] Form 990-PF
- [ ] Form 990-T (corporation)
- [ ] Form 990-T (sec. 401(a) or 408(a) trust)
- [ ] Form 990-T (trust other than above)
- [ ] Form 1041-A
- [ ] Form 4720
- [ ] Form 5227
- [ ] Form 6069
- [ ] Form 8870

- The books are in the care of ▶ FLETCHER TILTON & WHIPPLE P C 370 MAIN STREET WORCESTER, MA - 01608-1779
  Telephone No. ▶ (508) 459-8000 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2009 or
▶ [ ] tax year beginning ______, and ending ______.

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	$ 1,004.
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 500.
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 504.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.