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**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation****2010**

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

For calendar year 2010, or tax year beginning , 2010, and ending

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

THE SPARKPLUG FOUNDATION
PARK W FINANCE STATION PO BOX 20956
NEW YORK, NY 10025

A Employer identification number
33-1033952

B Telephone number (see the instructions)
877-866-8285

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, column (c), line 16)
J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis)

► \$ 6,642,799.

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 the instructions).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (att sch)				
2 Ck ► <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments	3,880.	3,880.	3,880.	
4 Dividends and interest from securities	106,076.	106,076.	106,076.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	214,016.			
b Gross sales price for all assets on line 6a	1,536,284.			
7 Capital gain net income (from Part IV, line 2)		214,016.		
8 Net short-term capital gain			0.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)	2,064.	2,064.		
12 Total. Add lines 1 through 11	326,036.	326,036.	109,956.	
13 Compensation of officers, directors, trustees, etc	0.			
14 Other employee salaries and wages	30,000.			
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch) SEE ST 2	6,250.	5,938.	312.	
c Other prof fees (attach sch)				
17 Interest				
18 Taxes (attach schedule)(see instr) SEE STM 3	10,130.	7,555.	2,575.	
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) SEE STATEMENT 4	81,033.	80,879.	4,052.	
24 Total operating and administrative expenses. Add lines 13 through 23	127,413.	94,372.	6,939.	
25 Contributions, gifts, grants paid PART XV	351,418.			351,418.
26 Total expenses and disbursements. Add lines 24 and 25	478,831.	94,372.	6,939.	351,418.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-152,795.			
b Net investment income (if negative, enter -0-)		231,664.		
c Adjusted net income (if negative, enter -0-)			103,017.	

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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	7,559.	14,390.	14,390.
	2 Savings and temporary cash investments	131,032.	659,952.	659,952.
	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 the 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	2,108.		
	10a Investments — U.S. and state government obligations (attach schedule)	1,727,876.	854,995.	854,999.
	b Investments — corporate stock (attach schedule)	3,865,162.	4,050,977.	5,106,625.
	c Investments — corporate bonds (attach schedule)			
	11 Investments — land, buildings, and equipment: basis			
LIABILITIES	Less: accumulated depreciation (attach schedule)			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule)	5,963.	6,833.	6,833.
	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 instructions. Also, see page 1, item I)	5,739,700.	5,587,147.	6,642,799.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
NET FUND ASSETS	20 Loans from officers, directors, trustees, & other disqualified persons	5,000.	5,000.	
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe <u>SEE STATEMENT 5</u>)	62.	304.	
	23 Total liabilities (add lines 17 through 22)	5,062.	5,304.	
NET FUND ASSETS	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	5,734,638.	5,581,843.	
	30 Total net assets or fund balances (see the instructions)	5,734,638.	5,581,843.	
	31 Total liabilities and net assets/fund balances (see the instructions)	5,739,700.	5,587,147.	

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	5,734,638.
2 Enter amount from Part I, line 27a	2	-152,795.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	5,581,843.
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	5,581,843.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a SEE SCHEDULE RIDGE CLEARING-S/T		P	1/01/10	12/31/10
b SEE SCHEDULE RIDGE CLEARING-L/T		P	1/01/00	12/31/10
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 300,316.		372,997.	-72,681.
b 1,235,968.		949,271.	286,697.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			-72,681.
b			286,697.
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	214,016.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8 </div>		3	-72,681.

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 the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2009	337,264.	6,174,534.	0.054622
2008	305,164.	5,806,265.	0.052558
2007	338,347.	6,474,062.	0.052262
2006	263,760.	5,045,839.	0.052273
2005	143,010.	3,231,616.	0.044253
2 Total of line 1, column (d)			2 0.255968
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.051194
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 6,285,752.
5 Multiply line 4 by line 3			5 321,793.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 2,317.
7 Add lines 5 and 6			7 324,110.
8 Enter qualifying distributions from Part XII, line 4			8 351,418.

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 the 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 instr.)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	2,317.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	2,317.
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	2,317.
6 Credits/Payments			
a 2010 estimated tax pmts and 2009 overpayment credited to 2010	6a	2,108.	
b Exempt foreign organizations -- tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld.	6d		
7 Total credits and payments Add lines 6a through 6d	7	2,108.	
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	209.	
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 2011 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>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.</i>		X
c Did the foundation file Form 1120-POL for this year?		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? <i>If 'Yes,' attach a detailed description of the activities</i>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T.</i>		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?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see the instructions) NY		
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? <i>If 'No,' attach explanation</i>	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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses.</i>		X

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Part VII-A Statements Regarding Activities (Continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation 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? Website address <u>WWW.SPARKPLUGFOUNDATION.ORG/</u>	13	X	
14	The books are in care of <u>KIMERLING & WISDOM LLC</u> Telephone no. <u>212-986-0892</u> Located at <u>29 BROADWAY STE 1412 NEW YORK NY</u> ZIP + 4 <u>10006</u>			
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	N/A	<input type="checkbox"/>	N/A
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If 'Yes,' enter the name of the foreign country			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
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	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 2010?	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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 the instructions)	2b	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 <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 'Yes,' did it have excess business holdings in 2010 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 2010)	3b	N/A
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 2010?	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)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

N/A

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?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

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 (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
FELICE GELMAN PARK W STATION PO BOX 20956 NEW YORK, NY 10025	TRUSTEE 2.00	0.	0.	0.
YORAM GELMAN PARK W STATION PO BOX 20956 NEW YORK, NY 10025	TRUSTEE 2.00	0.	0.	0.
EMMAIA GELMAN PARK W STATION PO BOX 20956 NEW YORK, NY 10025	TRUSTEE 2.00	0.	0.	0.

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

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

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

0

Part IX 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	5,388,803.
b	Average of monthly cash balances	1b	992,671.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	6,381,474.
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	6,381,474.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	95,722.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	6,285,752.
6	Minimum investment return. Enter 5% of line 5.	6	314,288.

Part X 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	314,288.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	2,317.
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	2,317.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	311,971.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	311,971.
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	311,971.

Part XIII 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	351,418.
b	Program-related investments — total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	351,418.
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	2,317.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	349,101.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				311,971.
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only			0.	
b Total for prior years. 20__, 20__, 20__		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007	4,644.			
d From 2008	15,483.			
e From 2009	28,859.			
f Total of lines 3a through e	48,986.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$ 351,418.				
a Applied to 2009, 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 2010 distributable amount				311,971.
e Remaining amount distributed out of corpus	39,447.			
5 Excess distributions carryover applied to 2010 (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	88,433.			
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 2009. Subtract line 4a from line 2a. Taxable amount — see instructions			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	88,433.			
10 Analysis of line 9				
a Excess from 2006				
b Excess from 2007	4,644.			
c Excess from 2008	15,483.			
d Excess from 2009	28,859.			
e Excess from 2010	39,447.			

BAA

Form 990-PF (2010)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a</i> Paid during the year SEE STATEMENT 8				
Total			3a	351,418.
<i>b</i> Approved for future payment				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					3,880.
4 Dividends and interest from securities					106,076.
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					2,064.
8 Gain or (loss) from sales of assets other than inventory					214,016.
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)					326,036.
13 Total. Add line 12, columns (b), (d), and (e)					326,036.

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

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

[illegible]

THE SPARKPLUG FOUNDATION

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STATEMENT 1
FORM 990-PF, PART I, LINE 11
OTHER INCOME

	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
OTHER INVESTMENT INCOME	\$ 2,064.	\$ 2,064.	
TOTAL	\$ 2,064.	\$ 2,064.	0.

STATEMENT 2
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
	\$ 6,250.	\$ 5,938.	\$ 312.	
TOTAL	\$ 6,250.	\$ 5,938.	\$ 312.	\$ 0.

STATEMENT 3
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAXES	\$ 2,318.	\$ 2,202.	\$ 116.	
FOREIGN TAXES	5,353.	5,353.		
PAYROLL TAXES	2,459.		2,459.	
TOTAL	\$ 10,130.	\$ 7,555.	\$ 2,575.	\$ 0.

STATEMENT 4
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	\$ 199.	\$ 189.	\$ 10.	
FILING FEES-NEW YORK STATE DEP.OF LAW				
	250.	238.	12.	
INVESTMENT EXPENSE	77,960.	77,960.	3,898.	
MEETING EXPENSES	94.	89.	5.	
OFFICE EXPENSE	187.	178.	9.	
PAYROLL SERVICE FEES	1,037.	985.	52.	
POSTAGE/DELIVERY	354.	336.	18.	
TELEPHONE	580.	551.	29.	
WEBSITE MAINTENANCE/FEES	372.	353.	19.	
TOTAL	\$ 81,033.	\$ 80,879.	\$ 4,052.	\$ 0.

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STATEMENT 5
FORM 990-PF, PART II, LINE 22
OTHER LIABILITIES

EMPLOYEE REIMBURSEMENT PAYABLE

\$ 94.

TOTAL \$ 304.

STATEMENT 6
FORM 990-PF, PART XV, LINE 1A
FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS

FELICE GELMAN
 YORAM GELMAN

STATEMENT 7
FORM 990-PF, PART XV, LINE 2A-D
APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM:

NAME:

THE SPARKPLUG FOUNDATION

CARE OF:

PARK WEST FINANCE STATION

STREET ADDRESS:

PO BOX 20956

CITY, STATE, ZIP CODE:

NEW YORK, NY 10025

TELEPHONE:

877-866-8285

FORM AND CONTENT:

TELEPHONE CONTACT IS NEEDED PRIOR TO ACTUAL GRANT APPLICATION SUBMISSION. WRITTEN PROPOSALS FOR GRANT ARE REQUIRED TO BE SUBMITTED. WRITTEN PROPOSAL NEEDS TO BE SPECIFIC--EXPLAINING STEPS USED TO ACCOMPLISH GOALS, PERSONS AND MATERIALS NEEDED, ESPECIALLY DETAILING THE NEED OR ISSUE WHICH THE GRANT WILL ADDRESS. ESTIMATED COSTS FOR THE WORK WILL BE REQUIRED WITH APPLICATION.

SUBMISSION DEADLINES:

CALL DATE: 10/15/2010 APPLICATION DATE: 10/29/2010

RESTRICTIONS ON AWARDS:

SPARKPLUG FOUNDATION MAKES GRANTS ONLY FOR SEED MONEY, OR TO LAUNCH NEW IDEAS WITHIN EXISTING PROJECTS--THERE ARE ALSO RESTRICTIONS ON WHAT TYPE OF EXPENSE WHICH THEY WILL FUND

STATEMENT 8
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
B'TSELEM 1411 K STREET N.W. WASHINGTON, DC 20005	NONE	501C3	GENERAL SUPPORT	\$ 2,500.

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STATEMENT 8 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
HAGAR'S HOUSE/ FIRST GRACE COMMUNITY ALI 3401 CANAL ST NEW ORLEANS, LA 70119	NONE	501 (C)	SOCIAL JUSTICE ADVOCACY	\$ 4,000.
CENTRO DE TRABAJADORES UNIDOS 3200 E. 91 ST CHICAGO, IL 60617	NONE	501 (C)	ORGANIZING OF EMPLOYER'S CODE OF CONDUCT TO PROTECT LOW-WAGE WORKERS	5,000.
THOMASTON EDUCATION AND LEADERSHIP ACADE 241 WASHINGTON ST THOMASTON, AL 36783	NONE	501 (C)	ORAL HISTORY PROECT OF AFRICAN AMERICAN COMMUNITY	6,000.
DRIFTLESS COMMUNITY RADIO PO BOX 53 VIROQUA, WI 54665	NONE	501 (C)	CITIZEN JOURNALIST TRAINING PROGRAM	6,005.
COALITION OF INSTITUTIONALIZED AGED AND 425 E. 25TH ST NEW YORK, NY 10010	NONE	501 (C)	TRAINING FOR RESIDENTS' RIGHTS	2,242.
WNC WORKERS CENTER/LATINAS AL CENTRO PO BOX 667 MORGANTON, NC 28680	NONE	501 (C)	WOMAN-CENTERED ORGANIZING AND LEADERSHIP NETWORK	10,000.
SAWMILL ADVISORY COUNCIL 930 20TH ST ALBUQUERQUE, NM 87104	NONE	501 (C)	CREATION OF YOUTH COUNCIL	5,000.
INTERNATIONAL JEWISH ANTI-ZIONIST NETWOR PO BOX 29724 OAKLAND, CA 94706	NONE	501 (C)	CAMPUS STUDY GROUPS	6,000.
CENTER FOR NONVIOLENT SOLUTIONS 901 PLEASANT ST WORCESTER, MA 01502	NONE	501 (C)	COMMUNITY MEDIATION PROGRAM	4,000.
THE WORKING WORLD INC PO BOX 4668 #27395 NEW YORK, NY 10163	NONE	501 (C)	DEVELOPING WORKER-RUN COOPERATIVES	8,800.
NEW ISRAEL FUND PO BOX 91588 WASHINGTON, DC 20090	NONE	501 (C)	RESEARCH ON STATUS OF ARAB WOMEN CITIZENS OF ISRAEL	1,900.

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STATEMENT 8 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
ATLANTA MUSIC PROJECT, INC 1213 BARRETT BLUFF DRIVE LAWRENCEVILLE, GA 30045	NONE	501 (C)	START UP GENERAL SUPPORT	\$ 6,200.
GRASSROOTS LEADERSHIP/THE WOMEN'S CAMPAI PO BOX 36006 CHARLOTTE, NC 28336	NONE	501 (C)	RESEARCH ON INCARCERATED WOMEN	4,000.
WRITERS IN BALTIMORE SCHOOLS TREATRE CLU 3103 N. CHARLES ST BALTIMORE, MD 21218	NONE	501 (C)	PLAYWRITING PROJECT FOR MIDDLE-SCHOOL STUDENTS	3,079.
COMMUNITIES HELPING ALL NEIGHBORS GAIN 639 S. GREEN ST WINSTON-SALEM, NC 27101	NONE	501 (C)	INTERFAITH YOUTH PROJECT	5,000.
AIDS POLICY PROJECT 5120 WALTON AVE PHILADELPHIA, PA 19143	NONE	501 (C)	AIDS CURE CONFERENCE	5,000.
YOUNG SIGNERS OF ORANGE COUNTY PO BOX 3004 NEWPORT BEACH, CA 92656	NONE	501 (C)	INSTITUTIONAL NEEDS FOR CHOIR	3,635.
LGBT RESOURCE CENTER FOR THE SEVEN RIVER 303 PEARL ST LA CROSSE, WI 54601	NONE	501 (C)	LEADERSHIP TRAINING PROGRAM	4,000.
SOUTHEAST REGIONAL ECONOMIC JUSTIVE NETW PO BOX 240 DURHAM, NC 27702	NONE	501 (C)	RESEARCH ON GUEST WORKER PROGRAMS AND BLACK LABOR EXCLUSION IN THE SOUTH	10,000.
GARY FREEDOM SCHOOL PO BOX 4418 GARY, IN 46404	NONE	501 (C)	TRAINING FOR COMMUNITY ORGANIZERS	6,815.
WOODSTOCK INTERNATIONAL 8 BROADVIEW ROAD WOODSTOCK, NY 12498	NONE	501 (C)	SOCIAL JUSTICE NEWSPAPER	5,250.
KRISTIN SLIPP 131 BUCKINGHAM ROAD BROOKLYN, NY 11226	NONE	501 (C)	INDIVIDUAL GRANT FOR CD OF JAZZ STANDARDS	2,760.

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STATEMENT 8 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
LAURA FALZON 440 RIVERSIDE DRIVE APT 56 NEW YORK, NY 10027	NONE	501 (C)	CD OF MUSIC FOR SOPRANO, FLUTE AND PIANO.	\$ 5,000.
NEW ISRAEL FUND 330 SEVENTH AV 11TH FL NEW YORK, NY 10001	NONE	501 (C)	WORKSHOPS FOR MIZRAHI JEWISH AND PALESTINIAN CITIZENS OF ISRAEL	5,667.
S.T.E.P. PO BOX 22192 NEWARK, NJ 07101	NONE	501 (C)	FINANCIAL LITERACY PROJECT	10,340.
CIVILIAN/SOLDIER ALLIANCE 2638 N. CHARLES ST BALTIMORE, MD 21238	NONE	501 (C)	SUMMER ORGANIZING CAMPAIGN	5,320.
HAWAII ISLAND SUSTAINABILITY ORGANIZATIO PO BOX 922 PAHOA, HI 96778	NONE	501 (C)	SEED MONEY TO ENABLE FUND-RAISING	9,900.
SEVA 89-37 115TH ST RICHMOND HILL, NY 11418	NONE	501 (C)	COMMUNITY ORGANIZING	5,000.
PICTURE THE HOMELESS 2427 MORRIS AV BRONX, NY 10468	NONE	501 (C)	GENERAL SUPPORT	9,000.
YOUTH COUNCIL FOR POSITIVE DEVELOPMENT PO BOX 5277 ST. LOUIS, MO 63115	NONE	501 (C)	PROJECT ON ANGER MANAGEMENT	3,000.
KOKO AND FRIENDS FOUNDATION INC 3102 PATRICK ST. HUNTSVILLE, AL 35810	NONE	501 (C)	GRASS ROOTS COMMUNITY OUTREACH PROGRAM TO ADDRESS BULLYING	7,000.
ALWAN FOUNDATION FOR THE ARTS 16 BEAVER ST 4TH FL NEW YORK, NY 10004	NONE	501 (C)	SACRED MUSIC FESTIVAL CONCERT RECORDINGS AND ALBUM PRODUCTION	10,000.
VETERANS FOR PEACE 216 S. MERAMEC AVE ST. LOUIS, MO 63105	NONE	501 (C)	EDUCATIONAL OUTREACH PROGRAM	4,000.

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STATEMENT 8 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
LATINO UNION OF CHICAGO'S CAFE 1619 W. 19TH ST CHICAGO, IL 60608	NONE	501 (C)	COMMUNITY ORGANIZING PROJECT	\$ 10,000.
WRITER WARRIORS 630 9TH AVE SUITE 807 NEW YORK, NY 10036	NONE	501 (C)	VETERANS EMPOWERMENT COMMUNITIES PROGRAM	7,420.
PEER TO PEER EDUCATION PROJECT 2412 MADISON AVE BALTIMORE, MD 21217	NONE	501 (C)	NEW LENS YOUTH-LED EFFORT TO IMPROVE SCHOOLS	10,000.
BACKSTREET CULTURAL MUSEUM 1116 ST. CLAUDE AVE NEW ORLEANS, LA 70116	NONE	501 (C)	ORAL HISTORY PROJECT ABOUT PRESERVING THE NEW ORLEANS JAZZ	5,000.
MEDIA MOBILIZING PROJECT 4205 CHESTNUT ST. 2ND FL PHILADELPHIA, PA 19104	NONE	501 (C)	RADIO UNIDAD, SPANISH-LANGUAGE EDUCATION AND MEDIA PROGRAM	10,000.
STORIES OF OUR CITY 228 E. PLAZA ST SUITE 134B EAGLE, ID 83616	NONE	501 (C)	EDUCATION RADIO PROGRAM BASED ON STORIES FROM AROUND THE WORLD	2,000.
KOREAN IMMIGRANT WORKER ALLIANCE 3465 W 8TH ST 2ND FL LOS ANGELES , CA 90005	NONE	501 (C)	ORGANIZING WOMEN'S JUSTICE COMMITTEE	10,000.
WGXC 5662 ROUTE 12 ACRA, NY 12405	NONE	501 (C)	HANDS ON RADIO YOUTH PROGRAMMING	5,000.
NEIGHBORHOOD PRESERVATION CENTER 232 E 11TH ST NEW YORK, NY 10003	NONE	501 (C)	RESURRECTIONS OF 1906 SONG ABOUT THE TRIANGLE SHIRTWAIST FIRE	5,000.
SOUTH FLORIDA INTERFAITH WORKER JUSTICE 150 S.W. 13TH AVE. MIAMI, FL 33135	NONE	501 (C)	PARTICIPATION IN NATIONAL SURVEY OF DOMESTIC WORKERS TO BUILD CAPACITY FOR A WOMEN'S WORKER COOPERATIVE	10,000.

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STATEMENT 8 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
URBAN PEACE MOVEMENT 610-16TH ST. CHICAGO, IL 60608	NONE	501 (C)	GRASSROOTS YOUTH ORGANIZING	\$ 5,000.
THE TREEHOUSE MUSICIANS 5228 WETHERSFIELD ROAD JAMESVILLE, NY 13078	NONE	501 (C)	INTERACTIVE CHAMBER MUSIC PROGRAM	6,000.
PROJECT HAYEI SARAH 13 ORCHARD ST JAMAICA PLAIN, MA 02130	NONE	501 (C)	SUPPORTING EMERGING JEWISH LEADERS WHO HAVE VISITED HEBRON TO RAISE AWARENESS ABOUT LIFE UNDER OCCUPATION	5,000.
THE FACTORY PO BOX 8956 , HAIFA 31000 ISRAEL	NONE	501 (C)	ESTABLISH A PALESTINIAN ORCHESTRA IN ISRAEL	10,000.
DEEP DISH TV 339 LAYAYETTE STREET NEW YORK, NY 10012	NONE	501 (C)	GENERAL SUPPORT FOR GAZA FILM PROJECT	5,000.
WESPAC 52 NORTH BROADWAY WHITE PLAINS, NY 10603	NONE	501 (C)	GENERAL SUPPORT ADALAH-NY	2,000.
HUDSON LINK PO BOX 862 OSSINING , NY 10562	NONE	501 (C)	GENERAL SUPPORT	1,000.
QUEERS FOR ECONOMIC JUSTICE 147 W. 24TH ST 4TH FL NEW YORK, NY 10011	NONE	501 (C)	GENERAL SUPPORT	5,000.
HEALTH GAP COALITION 452 W. 127TH ST 2ND FL NEW YORK, NY 10027	NONE	501 (C)	STUDENT GLOBAL AIDS CAMPAIGN AND 2012 CAMPAIGN ORGANIZING	3,000.
PHOTOJOURNALISM IN EDUCATION PO BOX 230 NORTH SALEM, NY 10560	NONE	501 (C)	GENERAL SUPPORT	8,000.

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STATEMENT 8 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
LIBERATION IN TRUTH SOCIAL JUSTICE CENTE 47 NEW STREET NEWARK, NJ 07102	NONE	501 (C)	PROJECT TO ORGANIZE AGAINST HATE CRIMES	\$ 4,360.
INTERFAITH ALLIANCE FOR WORKER JUSTICE 131 EAST WILLETTA STREET PHOENIX, AZ 85004	NONE	501 (C)	ORGANIZE AGAIST CITY-WIDE THEFT	5,225.
DANE COUNTY TIME BANK 1202 WILLIAMSON STREET SUITE 107 MADISON, WI 53703	NONE	501 (C)	TRAINING AND STIPEND FOR ORGANIZERS	10,000.
NEW ISRAEL FUND 300 7TH AVE. 11TH FL NEW YORK, NY 10001	NONE	501 (C)	VIDEO TESTIMONY OF FORMER ISRAELI SOLDIERS ON ABUSES OF PALESTINIANS IN THE OCCUPIED TERRITORIES	10,000.
ATHLETIC ODYSSEY YOUTH ASSOCIATION 804 HAYDEN DRIVE NASHVILLE, TN 37216	NONE	501 (C)	ORGANIZING PROJECT TO DISMANTLE THE PRISON PIPELINE	6,000.
TOTAL				\$ <u>351,418.</u>