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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

2011

For calendar year 2011, or tax year beginning 01-01-2011 , and ending 12-31-2011

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

Name of foundation
THE SPARKPLUG FOUNDATION

A Employer identification number
33-1033952

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
PARK W FINANCE STATION PO BOX 20956

B Telephone number (see page 10 of the instructions)
(877) 866-8285

City or town, state, and ZIP code
NEW YORK, NY 10025

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)* ▶$ 6,485,283

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))*

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	125			
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	1,461	1,461	1,461	
	4	Dividends and interest from securities	133,540	133,540	133,540	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	184,865			
	b	Gross sales price for all assets on line 6a 2,321,093				
	7	Capital gain net income (from Part IV, line 2)		184,865		
	8	Net short-term capital gain			27,718	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	54	54		
	12	**Total.** Add lines 1 through 11	320,045	319,920	162,719	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	14	Other employee salaries and wages	30,000			
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	500	475	25	
	b	Accounting fees (attach schedule)	6,150	5,843	307	
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	7,487	5,028	2,459	
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	84,518	84,338	4,226	
	24	**Total operating and administrative expenses.** Add lines 13 through 23	128,655	95,684	7,017	0
	25	Contributions, gifts, grants paid	317,923			317,923
	26	**Total expenses and disbursements.** Add lines 24 and 25	446,578	95,684	7,017	317,923
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-126,533			
	b	**Net investment income** (if negative, enter -0-)		224,236		
	c	**Adjusted net income** (if negative, enter -0-)			155,702	

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Line	Description	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1	Cash—non-interest-bearing	14,390	23,577	23,577
	2	Savings and temporary cash investments	659,952	615,665	615,665
	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 page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	854,995	624,987	624,968
	b	Investments—corporate stock (attach schedule)	4,050,977	4,185,345	5,210,337
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	6,833	10,736	10,736
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	5,587,147	5,460,310	6,485,283
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons	5,000	5,000	
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)	304		
	23	**Total liabilities** (add lines 17 through 22)	5,304	5,000	
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 ▶ ☑ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	5,581,843	5,455,310	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	5,581,843	5,455,310	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	5,587,147	5,460,310	

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	5,581,843
2	Enter amount from Part I, line 27a	2	-126,533
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	5,455,310
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	5,455,310

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

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

	(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				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	184,865
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	27,718

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 page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	349,101	6,285,752	0 05554
2009	337,264	6,174,534	0 05462
2008	305,164	5,806,265	0 05256
2007	338,347	6,474,062	0 05226
2006	263,760	5,045,839	0 05227

2	**Total** of line 1, column (d).	2	0 26725
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 05345
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	6,583,215
5	Multiply line 4 by line 3.	5	351,879
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	2,242
7	Add lines 5 and 6.	7	354,121
8	Enter qualifying distributions from Part XII, line 4.	8	317,923

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 on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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	4,485
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	4,485
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	4,485
6	Credits/Payments		
a	2011 estimated tax payments and 2010 overpayment credited to 2011 — 6a		
b	Exempt foreign organizations—tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached	8	56
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	4,541
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 2012 estimated tax** ▶ **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of 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? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶www sparkplugfoundation org/

14 The books are in care of ▶KIMERLING & WISDOM LLC Telephone no ▶(212) 986-0892

Located at ▶29 BROADWAY STE 1412 NEW YORK NY ZIP+4 ▶10006

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year . . . ▶ | 15 |

			Yes	No
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No

See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here. . . ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2011 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 2011.)*.	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b		No

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 page 22 of the 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 page 22 of the instructions)? **5b** **No**

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

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☑ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** **No**

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b** **No**

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 page 22 of the 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
EMMAIA GELMAN PARK W STATION PO BOX 20956 NEW YORK, NY 10025	Trustee 2 00	0		
YORAM GELMAN PARK W STATION PO BOX 20956 NEW YORK, NY 10025	Trustee 2 00	0		
FELICE GELMAN PARK W STATION PO BOX 20956 NEW YORK, NY 10025	Trustee 2 00	0		

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

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

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

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3. . . . . ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	5,749,435
b	Average of monthly cash balances	1b	934,032
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	6,683,467
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	
3	Subtract line 2 from line 1d	3	6,683,467
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	100,252
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,583,215
6	**Minimum investment return.** Enter 5% of line 5	6	329,161

Part XI Distributable Amount (see page 25 of the 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	329,161
2a	Tax on investment income for 2011 from Part VI, line 5 — 2a: 4,485		
b	Income tax for 2011 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	4,485
3	Distributable amount before adjustments Subtract line 2c from line 1	3	324,676
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	324,676
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	324,676

Part XII Qualifying Distributions (see page 25 of the 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	317,923
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	317,923
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 page 26 of the instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	317,923

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				324,676
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2011				
a From 2006.				
b From 2007. 4,644				
c From 2008. 15,483				
d From 2009. 28,859				
e From 2010. 39,447				
f **Total** of lines 3a through e.	88,433			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ $ 317,923				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2011 distributable amount.				317,923
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	6,753			6,753
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	81,680			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2011 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 page 27 of the instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 **Excess distributions carryover to 2012.** Subtract lines 7 and 8 from line 6a	81,680			
10 Analysis of line 9				
a Excess from 2007. . . .				
b Excess from 2008. . . . 13,374				
c Excess from 2009. . . . 28,859				
d Excess from 2010. . . . 39,447				
e Excess from 2011. . . .				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling. . . . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2011	**(b)** 2010	**(c)** 2009	**(d)** 2008	**(e) Total**
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see page 27 of 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))

See Additional Data Table

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

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the 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

THE SPARKPLUG FOUNDATION
PO BOX 20956
NEW YORK, NY 10025
(877) 866-8285

b The form in which applications should be submitted and information and materials they should include

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--EXPLANING 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

c Any submission deadlines

CALL DATE 10/15/2011 APPLICATION DATE 10/31/2011

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data TableSee Additional Data Table				
Total . . . . ▶ **3a**				317,923
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					1,461
4 Dividends and interest from securities					133,540
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					54
8 Gain or (loss) from sales of assets other than inventory					184,865
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)					319,920

13 **Total.** Add line 12, columns (b), (d), and (e) 13 319,920

(See worksheet in line 13 instructions on page 28 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 organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?. ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

******	2012-08-29	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed ☐	PTIN
Ross Wisdom CPA			

Firm's name ▶ Kimerling & Wisdom LLC — Firm's EIN ▶

Firm's address ▶ 29 Broadway 1412, New York, NY 100063267 — Phone no (212) 986-0892

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☑ Yes ☐ No

Additional Data

Software ID:	11000144
Software Version:	2011v1.2
EIN:	33-1033952
Name:	THE SPARKPLUG FOUNDATION

Form 990PF - Special Condition Description:

Special Condition Description

Form 990PF Part XV Line 1a - 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).

YORAM GELMAN
FELICE GELMAN

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FUSION PARTNERSHIPS INC1601 GUILDFORD AVE 2 SOUTH BALTIMORE,MD 21202	NONE	501C3	For the project of "voice of the earth" , which provides learning experiences in green economy job skills and sustainability education	5,500
DONKEY SADDLE PROJECTS5932 42ND AVE SW SEATTLE,WA 98136	NONE	501C3	General support	1,000
WOMEN MAKE MOVIES462 BROADWAY NEW YORK,NY 10013	NONE	501C3	Film project	5,000
BIRTHRIGHT UNPLUGGED8 KING ST CAMBRIDGE,MA 02140	NONE	501C3	General support	4,000
ARTREK170 W 73RD STREET 3 NEW YORK,NY 10023	NONE	501C3	General support	1,000
JEWISH VOICE FOR PEACE1611 TELEGRAPH OAKLAND,CA 94612	NONE	501C3	General support matching grant	7,000
AMERICAN FRIENDS OF THE EPISCOPAL D25 OLD KINGS HIGHWAY DARIEN,CT 06820	NONE	501C3	Drama project in Ramallah	9,900
HEALTH CAP COALTION429 127TH STREET NEW YORK,NY 10027	NONE	501C3	Support for Queerocracy Project	8,000
HEALTH GAP53 ARNOLD STREET PROVIDENCE,RI 02906	NONE	501C3	Support for internatiaonal AIDS confgerence march mobilization	10,000
QUEERS FOR ECONOMIC JUSTICE 147 W 24TH STREET NEW YORK,NY 10011	NONE	501C3	General support	10,000
PUSH BUFFLO271 GRANT ST BUFFALO,NY 14213	NONE	501C3	General support	10,000
GRASSROOT INTERNATIONAL179 BOYLLSTON ST 4TH FL BOSTON,MA 02130	NONE	501C3	General support	10,000
RECONSTRUCTION INCPO BOX 7691 PHILADELPHIA,PA 19101	NONE	501C3	Training of formerly incarcerated young people as organizers	6,000
TENNESSEE IMMIGRANT AND REFUGEE RIG446 METROPLEX DRIVE BLD A SUITE 224 NASHVILLE,TN 37207	NONE	501C3	Leadership and tech training for immigrant workers	9,000
WILLIAMSPORT GUARDIAN INC 423 RURAL AVE WILLIAMSPORT,PA 17701	N/A	501C3	Training for WXPI Williamsport Community Radio volunteers	3,616
WESTERN REGIONAL ADVOCACY PROJECT2940 16TH SAN FRANCISCO,CA 94103	NONE	501C3	First community congress to promote affordable housing	7,000
CENTER FOR TRADITIONAL MUSIC AND DA32 BROADWAY SUITE 1314 NEW YORK,NY 10004	NONE	501C3	Recording of Ukrainian folksings in Chernobyl region prior to 1986 disaster	5,000
TURNING POINT FOR WOMEN AND FAMILIEPO BOX 670086 FLUSHING,NY 11267	NONE	501C3	Youth-led organizing campaign against hate crimes and bullying of Muslim youth	5,000
URBAN JUSTICE CENTER123 WILLIAM STREET 16TH FL NEW YORK,NY 10038	N/A	501C3	Organizing of homeless LGBTQQ youth	10,000
LGBT LABOR LEADERSHIP INITIATIVE815 16TH ST NW WASHINGTON,DC 20006	NONE	501C3	Training program for LGBT union members	6,280
RICHMOND COOPERATIVE BUSINESS INCUB979MF ST SUITE A-1 DAVIS,CA 95616	NONE	501C3	Infrastructure for worker cooperative incubator and co-op	7,070
COMMUNITY MUSIC WORKS1392 WESTMINSTER ST PROVIDENCE,RI 02909	NONE	501C3	Traditional fiddle teaching project	6,000
NEW ISRAEL FUND330 7TH AVE 11TH NEW YORK,NY 10001	N/A	501C3	Womens project, Women in the Council	10,000
EVOLVE FOUNDATION113 VA PELT STREET PHILADELPHIA,PA 19103	NONE	501C3	Organizing community on issue of "fracking"	10,000
LEVINE SCHOOL OF MUSIC2801 UPTON ST NW WASHINGTON,DC 20016	NONE	501C3	Debut CD	3,367
ALWAN FOR ARTS CO LIZ BEHREND16 BEAVER ST 501 NEW YORK,NY 10013	NONE	501C3	Creative writing training for Palestinians	8,300
NEEL MURGAI ENSEMBLE644 W 204TH STREET SAUGERTIES,NY 12477	NONE	501C3	Recording for cross-cultural composition for sitar, tabla and string quartet	5,000
MARTIN LUTHER KING JR FREEDOM CENTE333 E 8TH STREE OAKLAND,CA 94606	NONE	501C3	Teach-ins on popular economics and education	7,500
LA MUJER OBRERAMERCADO MAYAPAN2000 TEXAS AVE EL PASO,TX 79901	NONE	501C3	Support for social-purpose business of women displaced from El Paso's garment industry	2,500
TRI-CENTRIC FOUNDATION INC PO BOX 22935 BROOKLYN,NY 11202	NONE	501C3	Recording of original chamber music composition	3,050

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
NEW YORK FOUNDATION OF THE ARTS644 W 204TH STREET NEW YORK, NY 10034	N/A	501C3	CD of 12 original songs	5,000
NEW ISRAEL FUND330 7TH AVE 11TH FL NEW YORK, NY 10001	N/A	501C3	Supporting non-violent democratic movements in Israel and West Bank	9,340
GLOBAL EXCHANGE2017 MISSION ST 2ND FL SAN FRANCISCO, CA 94110	N/A	501C3	Corporate involvement in Israeli occupation	10,000
THE EMERGENCE COMMUNITY ARTS COLLECTIVE733 EUCLID ST NW WASHINGTON, DC 20001	N/A	501C3	Organizing for equitable development in Washington DC	6,000
OLDPU dba TEXAS CIVIL RIGHTS PROJECPO BOX 188 SAN JUAN, TX 78589	NONE	501C3	Jumpstarting grassroots participation of fledgling workers' center	10,000
EYAK PRESERVATION COUNCILPO BOX 460 CORDOVA, AK 99574	NONE	501C3	Outreach campaign among Athabascan tribes re destructive development and preservation of culture and wild salmon habitat	5,000
EPOCA5 PLEASANT STREET 3RD FL WORCESTER, MA 01608	N/A	501C3	Ban the Box campaign (compiance by landlords and employers with new state law	4,000
ECUADORIAN INTERNATIONAL CENTER34-47 76TH STREET JACKSON HEIGHTS, NY 11372	NONE	501C3	Advance green cleaning worker cooperative	10,000
CITIZEN COAL COUNCIL34-47 76TH STREET JACKSON HIGHTS, NY 11372	N/A	501C3	Workshop to learn laws affecting coalfield citizens	6,000
FUND FOR THE CITY OF NEW YORK 121 AVE OF AMERICA NEW YORK, NY 10013	NONE	501C3	Saving Boys and Girls High School from closure	10,000
THE WORKING WORLD INC228 PARK AVE SOUTH NEW YORK, NY 10003	NONE	501C3	Cooperative center for immigrant youth and allies	9,500
ABRAB AMERICAN ACTION NETWORK3148 W 63RD ST CHICAGO, IL 60629	NONE	501C3	Coalition to Protect Peoples' Rights project	10,000
NON-PROFIT ASSISTANCE CENTER 1618 SOUTH LANE STREET 201 SEATTLE, WA 98144	NONE	501C3	Building leadership in Seattle LGBTQ community	5,000
CHINESE FOR AFFIRMATIVE ACTION17 WALTER U LUM PLACE SAN FRANCISCO, CA 94108	NONE	501C3	Solidarity Summer project for South Asian youth	4,000
AL-BUSTAN SEEDS OF FULTURE526 S 46TH STREET PHILADELPHIA, PA 19143	NONE	501C3	Arab music concert series	10,000
AFRICAN AMERICAN CLUB OF WEST PASCO10803 HALE STREET PORT RICHEY, FL 34668	NONE	501C3	GED prep and colleage readiness program	8,000
Total . . . . ▶ **3a**				317,923

TY 2011 Accounting Fees Schedule

Name: THE SPARKPLUG FOUNDATION
EIN: 33-1033952
Software ID: 11000144
Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	6,150	5,843	307	0

TY 2011 Legal Fees Schedule

Name: THE SPARKPLUG FOUNDATION

EIN: 33-1033952

Software ID: 11000144

Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	500	475	25	0

TY 2011 Other Expenses Schedule

Name: THE SPARKPLUG FOUNDATION

EIN: 33-1033952

Software ID: 11000144

Software Version: 2011v1.2

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WEBSITE MAINTENANCE/FEES	784	745	39	
TELEPHONE	564	536	28	
POSTAGE/DELIVERY	353	335	18	
PAYROLL SERVICE FEES	1,134	1,077	57	
OFFICE EXPENSE	217	206	11	
MEETING EXPENSES	235	223	12	
INVESTMENT EXPENSE	80,914	80,914	4,046	
FILING FEES-NEW YORK STATE DEP OF LAW	250	238	12	
BANK CHARGES	67	64	3	

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TY 2011 Other Income Schedule

Name: THE SPARKPLUG FOUNDATION

EIN: 33-1033952

Software ID: 11000144

Software Version: 2011v1.2

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	54	54	

TY 2011 Taxes Schedule

Name: THE SPARKPLUG FOUNDATION

EIN: 33-1033952

Software ID: 11000144

Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	2,459		2,459	
FOREIGN TAXES	5,028	5,028		