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

2012

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

For calendar year 2012 or tax year beginning

, 2012, and ending

, 20

Name of foundation

WALTER H GALE CEMETERY TRUST

3035000398

Number and street (or P O box number if mail is not delivered to street address)

Room/suite

10 TRIPPS LANE

City or town, state, and ZIP code

REVERE, RI 02915-7995

G. Check all that apply:

15  
16

Initial return

Final return

X Address change

Initial return of a former public charity

Amended return

Name change

H. Check type of organization:  Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

I. Fair market value of all assets at end

J. Accounting method:  Cash  Accrual

of year (from Part II, col. (c), line

 Other (specify) \_\_\_\_\_

16) ► \$ 30,891.

(Part I, column (d) must be on cash basis.)

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

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B . . . . .				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities . . . . .	791.	751.		STMT 1
5a Gross rents . . . . .				
b Net rental income or (loss) _____				
6a Net gain or (loss) from sale of assets not on line 10	1,230.			
b Gross sales price for all assets on line 6a 10,595.				
7 Capital gain net income (from Part IV, line 2) .		1,230.		
8 Net short-term capital gain . . . . .				
9 Income modifications . . . . .				
10a Gross sales less returns and allowances . . . . .				
b Less Cost of goods sold . . . . .				
c Gross profit or (loss) (attach schedule) RECEIVED				
11 Other income (attach schedule) . . . . .				
12 Total. Add lines 1 through 11. <i>STMT 1</i> 2013	2,021.	1,981.		300.
13 Compensation of officers, directors, trustees, etc.	600.	300.		
14 Other employee salaries and wages		NONE	NONE	
15 Pension plans, employee benefits <i>OPEN</i>		NONE	NONE	
16a Legal fees (attach schedule) . . . . .				
b Accounting fees (attach schedule) <i>STMT 2</i>	325.	NONE	NONE	325.
c Other professional fees (attach schedule) . . . . .				
17 Interest . . . . .				
18 Taxes (attach schedule) (see instructions) <i>STMT 3</i>	98.	6.		
19 Depreciation (attach schedule) and depletion .				
20 Occupancy . . . . .				
21 Travel, conferences, and meetings . . . . .		NONE	NONE	
22 Printing and publications . . . . .		NONE	NONE	
23 Other expenses (attach schedule) <i>STMT 4</i>	75.			75.
24 Total operating and administrative expenses.				
Add lines 13 through 23 . . . . .	1,098.	306.	NONE	700.
25 Contributions, gifts, grants paid . . . . .	1,258.			1,258.
26 Total expenses and disbursements Add lines 24 and 25	2,356.	306.	NONE	1,958.
27 Subtract line 26 from line 12.				
a Excess of revenue over expenses and disbursements . . . . .	-335.			
b Net investment income (if negative, enter -0-) . . . . .		1,675.		
c Adjusted net income (if negative, enter -0-) . . . . .				

	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 . . . . .			
	2 Savings and temporary cash investments . . . . .		1,061.	997.
	3 Accounts receivable ►			
	Less: allowance for doubtful accounts ►			
	4 Pledges receivable ►			
	Less: allowance for doubtful accounts ►			
	5 Grants receivable . . . . .			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	7 Other notes and loans receivable (attach schedule) ►			
	Less: allowance for doubtful accounts ►			
	8 Inventories for sale or use . . . . .			
	9 Prepaid expenses and deferred charges . . . . .			
	10 a Investments - U S and state government obligations (attach schedule) . . . . .			
	b Investments - corporate stock (attach schedule) . . . . .			
	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) . . . . .	STMT 5.	26,536.	26,265.
	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) . . . . .		27,597.	27,262.
				30,891.
Liabilities	17 Accounts payable and accrued expenses . . . . .			
	18 Grants payable . . . . .			
	19 Deferred revenue . . . . .			
	20 Loans from officers, directors, trustees, and other disqualified persons . . . . .			
	21 Mortgages and other notes payable (attach schedule) . . . . .			
	22 Other liabilities (describe ► )			
Net Assets or Fund Balances	23 Total liabilities (add lines 17 through 22) . . . . .			NONE
	Foundations that follow SFAS 117, check here ► and complete lines 24 through 26 and lines 30 and 31.			
Net Assets or Fund Balances	24 Unrestricted . . . . .			
	25 Temporarily restricted . . . . .			
	26 Permanently restricted . . . . .			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ► <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds . . . . .		27,597.	27,042.
	28 Paid-in or capital surplus, or land, bldg, and equipment fund . . . . .			
	29 Retained earnings, accumulated income, endowment, or other funds . . . . .			220.
	30 Total net assets or fund balances (see instructions) . . . . .		27,597.	27,262.
	31 Total liabilities and net assets/fund balances (see instructions) . . . . .		27,597.	27,262.

**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	27,597.
2 Enter amount from Part I, line 27a . . . . .	2	-335.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3 . . . . .	4	27,262.
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	27,262.

**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.)
<b>1a PUBLICLY TRADED SECURITIES</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>(e) Gross sales price</b>	<b>(f) Depreciation allowed (or allowable)</b>	<b>(g) Cost or other basis plus expense of sale</b>		<b>(h) Gain or (loss) (e) plus (f) minus (g)</b>	
<b>a</b> 10,575.		9,345.		1,230.	
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
<b>(i) FMV as of 12/31/69</b>	<b>(j) Adjusted basis as of 12/31/69</b>	<b>(k) Excess of col. (i) over col. (j), if any</b>		<b>(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))</b>	
<b>a</b>				1,230.	
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>2 Capital gain net income or (net capital loss)</b>	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		<b>2</b>	1,230.	
<b>3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):</b> If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 . . . . .	{ If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 . . . . . }		<b>3</b>		

**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 (col. (b) divided by col. (c))
2011	1,947.	31,100.	0.062605
2010	1,993.	29,652.	0.067213
2009	1,907.	26,909.	0.070868
2008	1,994.	31,363.	0.063578
2007	2,183.	38,912.	0.056101

<b>2 Total of line 1, column (d)</b>	<b>2</b>	<b>0.320365</b>
<b>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</b>	<b>3</b>	<b>0.064073</b>
<b>4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5</b>	<b>4</b>	<b>30,611.</b>
<b>5 Multiply line 4 by line 3</b>	<b>5</b>	<b>1,961.</b>
<b>6 Enter 1% of net investment income (1% of Part I, line 27b)</b>	<b>6</b>	<b>17.</b>
<b>7 Add lines 5 and 6</b>	<b>7</b>	<b>1,978.</b>
<b>8 Enter qualifying distributions from Part XII, line 4</b>	<b>8</b>	<b>1,958.</b>

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 ► <input type="checkbox"/> and enter "N/A" on line 1 . . .	Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)	1	34.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .			
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-) . . . . .	5	34.	
3	Add lines 1 and 2 . . . . .			
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . . . .			
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .			
6	<b>Credits/Payments:</b>			
a	2012 estimated tax payments and 2011 overpayment credited to 2012 . . . . .	6a	69.	
b	Exempt foreign organizations - tax withheld at source . . . . .	6b	NONE	
c	Tax paid with application for extension of time to file (Form 8868) . . . . .	6c	NONE	
d	Backup withholding erroneously withheld . . . . .	6d		
7	Total credits and payments. Add lines 6a through 6d . . . . .	7	69.	
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached . . . . .	8		
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . . ►	9		
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . . ►	10	35.	
11	Enter the amount of line 10 to be <b>Credited to 2013 estimated tax</b> ►	11	35. Refunded ►	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a	<input checked="" type="checkbox"/>	X
1b	<input checked="" type="checkbox"/>	X
1c	<input checked="" type="checkbox"/>	X
2	<input checked="" type="checkbox"/>	X
3	<input checked="" type="checkbox"/>	X
4a	<input checked="" type="checkbox"/>	X
4b	<input checked="" type="checkbox"/>	N/A
5	<input checked="" type="checkbox"/>	X
6	<input checked="" type="checkbox"/>	X
7	<input checked="" type="checkbox"/>	X
8b	<input checked="" type="checkbox"/>	X
9	<input checked="" type="checkbox"/>	X
10	<input checked="" type="checkbox"/>	X
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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? . . . . .

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 Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? . . . . .

1c Did the foundation file Form 1120-POL for this year? . . . . .

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.

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 . . . . .

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .

b If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . .  
If "Yes," attach the statement required by General Instruction T.

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either.

- By language in the governing instrument, or
- By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .

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

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ►  
NH

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. . . . .

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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV . . . . .

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .

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

11		X
12		X
13	X	
Website address ► <u>N/A</u>		
14	Telephone no ► <u>(603) 634-7724</u>	Located at ► <u>875 ELM STREET, MANCHESTER, NH</u> ZIP+4 ► <u>03101</u>
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ► <u>15</u>	
16	Yes	No X
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? . . . . .	<input type="checkbox"/> Yes	X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<input type="checkbox"/> Yes	X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<input type="checkbox"/> Yes	X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	X Yes	<input 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	X 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	X 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 instructions)? . . . . .		
Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		
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 2012? . . . . .		
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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? . . . . .	<input type="checkbox"/> Yes	X No
If "Yes," list the years ► <u>  </u>		
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) . . . . .		
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>  </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	X No
b If "Yes," did it have excess business holdings in 2012 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 2012.) . . . . .		
3b <u>N/A</u>		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .		
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 2012? . . . . .		
4b <u>X</u>		

**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)? . . . . .

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? . . . . . 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? . . . . .

**5b** **N/A****6b** **X****7b** **N/A****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
RBS CITIZENS, N.A. 875 ELM STREET, MANCHESTER, NH 03101	TRUSTEE 2	600.		-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
-----				
-----				
-----				
-----				
-----				
-----				

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

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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 (see instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation

**Total number of others receiving over \$50,000 for professional services . . . . . ►** **NONE**

## **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.

1	NONE	
2		
3		
4		

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

1	NONE	
2		
All other program-related investments. See instructions		
3	NONE	
<b>Total. Add lines 1 through 3 . . . . .</b>		

**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	30,206.
b Average of monthly cash balances . . . . .	1b	871.
c Fair market value of all other assets (see instructions) . . . . .	1c	NONE
<b>d Total</b> (add lines 1a, b, and c) . . . . .	1d	31,077.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	1e	
2 Acquisition indebtedness applicable to line 1 assets . . . . .	2	NONE
3 Subtract line 2 from line 1d . . . . .	3	31,077.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) . . . . .	4	466.
<b>5 Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4 . . . . .	5	30,611.
<b>6 Minimum investment return.</b> Enter 5% of line 5 . . . . .	6	1,531.

**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	1,531.
2a Tax on investment income for 2012 from Part VI, line 5 . . . . .	2a	34.
b Income tax for 2012. (This does not include the tax from Part VI.) . . . . .	2b	
c Add lines 2a and 2b . . . . .	2c	34.
3 Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	3	1,497.
4 Recoveries of amounts treated as qualifying distributions . . . . .	4	NONE
5 Add lines 3 and 4 . . . . .	5	1,497.
6 Deduction from distributable amount (see instructions) . . . . .	6	NONE
<b>7 Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	7	1,497.

**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	1,958.
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	NONE
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required) . . . . .	3a	NONE
b Cash distribution test (attach the required schedule) . . . . .	3b	NONE
<b>4 Qualifying distributions</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 . . . . .	4	1,958.
<b>5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income.</b> Enter 1% of Part I, line 27b (see instructions) . . . . .	5	N/A
<b>6 Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	6	1,958.

**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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7 . . . . .				1,497.
2 Undistributed income, if any, as of the end of 2012			NONE	
a Enter amount for 2011 only . . . . .			NONE	
b Total for prior years 20 10, 20 20 . . . . .		NONE		
3 Excess distributions carryover, if any, to 2012:				
a From 2007 . . . . .	291.			
b From 2008 . . . . .	437.			
c From 2009 . . . . .	568.			
d From 2010 . . . . .	524.			
e From 2011 . . . . .	429.			
f Total of lines 3a through e . . . . .	2,249.			
4 Qualifying distributions for 2012 from Part XII, line 4 ► \$ 1,958.				
a Applied to 2011, but not more than line 2a . . . . .			NONE	
b Applied to undistributed income of prior years (Election required - see instructions) . . . . .		NONE		
c Treated as distributions out of corpus (Election required - see instructions) . . . . .	NONE			
d Applied to 2012 distributable amount . . . . .				1,497.
e Remaining amount distributed out of corpus . . . . .	461.			
5 Excess distributions carryover applied to 2012 . (If an amount appears in column (d), the same amount must be shown in column (a))	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e Subtract line 5	2,710.			
b Prior years' undistributed income Subtract line 4b from line 2b . . . . .		NONE		
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 . . . . .		NONE		
d Subtract line 6c from line 6b Taxable amount - see instructions . . . . .		NONE		
e Undistributed income for 2011. Subtract line 4a from line 2a Taxable amount - see instructions . . . . .			NONE	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013 . . . . .				NONE
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .	NONE			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions) . . . . .	291.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a . . . . .	2,419.			
10 Analysis of line 9:				
a Excess from 2008 . . . . .	437.			
b Excess from 2009 . . . . .	568.			
c Excess from 2010 . . . . .	524.			
d Excess from 2011 . . . . .	429.			
e Excess from 2012 . . . . .	461.			

**Part XIV** **Private Operating Foundations** (see instructions and Part VII-A, question 9)

NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling . . . . .  
b Check box to indicate whether the foundation is a private operating foundation described in section

	Tax year	Prior 3 years			(e) Total
		(a) 2012	(b) 2011	(c) 2010	
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 foundation had \$5,000 or more in assets at any time during the year - see instructions.)**

## 1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

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

Check here ►  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail 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
<b>a Paid during the year</b>				
MELVIN VILLAGE COMMUNITY CHURCH INVESTMENT & TRUST COMMITTEE MELVIN VILLAGE	NONE	N/A	UNRESTRICTED GIFT	503.
MELVIN VILLAGE CEMETERY ASSN. MELVIN VILLAGE COMMUNITY CHURCH MELVIN VILLA	NONE	N/A	UNRESTRICTED GIFT	755.
<b>Total</b>			► 3a	1,258.
<b>b Approved for future payment</b>				
<b>Total</b>			► 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 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					
4 Dividends and interest from securities			14	791.	
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	1,230.	
8 Gain or (loss) from sales of assets other than inventory					
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)				2,021.	
13 Total. Add line 12, columns (b), (d), and (e)				13	2,021.

(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). (See instructions.)

NOT APPLICABLE



FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
DIVIDENDS AND INTEREST -----	791. -----	751. -----
TOTAL =====	791. =====	751. =====

## FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREP FEE	325.		325.	
TOTALS	325.	NONE	NONE	325.

FORM 990PF, PART I - TAXES  
=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
2011 990PF BALANCE DUE	29.	
2012 990PF ESTIMATES	69.	
FOREIGN TAXES		6.
TOTALS		98.

WALTER H GALE CEMETERY TRUST

02-6047775

FORM 990PF, PART I - OTHER EXPENSES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS
NH AG FILING FEE	75.

	TOTALS
	75.

WALTER H GALE CEMETERY TRUST

02-6047775

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
SEE ATTACHED STATEMENT	C	26,536.	26,265.	29,894.
TOTALS		26,536.	26,265.	29,894.

**SCHEDULE D  
(Form 1041)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

► Attach to Form 1041, Form 5227, or Form 990-T.  
 ► Information about Schedule D (Form 1041) and its separate instructions is at  
[www.irs.gov/form1041](http://www.irs.gov/form1041)

OMB No 1545-0092

**2012**

Name of estate or trust

WALTER H GALE CEMETERY TRUST

Employer identification number

02-6047775

Note: Form 5227 filers need to complete **only** Parts I and II.**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

(a) Description of property (Example 100 shares 7% preferred of "Z" Co )	(b) Date acquired (mo , day, yr )	(c) Date sold (mo , day, yr )	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a SHORT-TERM CAPITAL GAIN DIVIDENDS					26.
b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b . . . . .	1b				71.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 . . . . .	2				
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .	3				
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2011 Capital Loss Carryover Worksheet . . . . .	4	(	)		
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back . . . . . ► 5					97.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

(a) Description of property (Example 100 shares 7% preferred of "Z" Co )	(b) Date acquired (mo , day, yr )	(c) Date sold (mo , day, yr )	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a LONG-TERM CAPITAL GAIN DIVIDENDS					223.
b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b . . . . .	6b				910.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 . . . . .	7				
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .	8				
9 Capital gain distributions . . . . .	9				
10 Gain from Form 4797, Part I . . . . .	10				
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2011 Capital Loss Carryover Worksheet . . . . .	11	(	)		
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back . . . . . ► 12					1,133.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2012

<b>Part III Summary of Parts I and II</b>		<b>(1) Beneficiaries' (see instr.)</b>	<b>(2) Estate's or trust's</b>	<b>(3) Total</b>
<b>13</b>	<b>Net short-term gain or (loss)</b>	<b>13</b>		<b>97.</b>
<b>14</b>	<b>Net long-term gain or (loss):</b>			
a	Total for year	<b>14a</b>		<b>1,133.</b>
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	<b>14b</b>		
c	28% rate gain	<b>14c</b>		
<b>15</b>	<b>Total net gain or (loss). Combine lines 13 and 14a</b>	<b>15</b>		<b>1,230.</b>

**Note:** If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

#### **Part IV Capital Loss Limitation**

<b>16</b>	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	<b>16</b>	(	)
a	The loss on line 15, column (3) or b \$3,000			

**Note:** If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

#### **Part V Tax Computation Using Maximum Capital Gains Rates**

**Form 1041 filers.** Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

**Caution:** Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

**Form 990-T trusts.** Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

<b>17</b>	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	<b>17</b>		
<b>18</b>	Enter the smaller of line 14a or 15 in column (2) but not less than zero	<b>18</b>		
<b>19</b>	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	<b>19</b>		
<b>20</b>	Add lines 18 and 19	<b>20</b>		
<b>21</b>	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ►	<b>21</b>		
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0-	<b>22</b>		
<b>23</b>	Subtract line 22 from line 17. If zero or less, enter -0-	<b>23</b>		
<b>24</b>	Enter the smaller of the amount on line 17 or \$2,400	<b>24</b>		
<b>25</b>	Is the amount on line 23 equal to or more than the amount on line 24?	<b>25</b>		
	<input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box.	<b>25</b>		
	<input type="checkbox"/> No. Enter the amount from line 23	<b>26</b>		
<b>26</b>	Subtract line 25 from line 24	<b>26</b>		
<b>27</b>	Are the amounts on lines 22 and 26 the same?	<b>27</b>		
	<input type="checkbox"/> Yes. Skip lines 27 thru 30, go to line 31	<b>27</b>		
	<input type="checkbox"/> No. Enter the smaller of line 17 or line 22	<b>28</b>		
<b>28</b>	Enter the amount from line 26 (If line 26 is blank, enter -0-)	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27	<b>29</b>		
<b>30</b>	Multiply line 29 by 15% (.15)	<b>30</b>		
<b>31</b>	Figure the tax on the amount on line 23. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	<b>31</b>		
<b>32</b>	Add lines 30 and 31	<b>32</b>		
<b>33</b>	Figure the tax on the amount on line 17. Use the 2012 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	<b>33</b>		
<b>34</b>	<b>Tax on all taxable income.</b> Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	<b>34</b>		

Department of the Treasury  
Internal Revenue Service

- Attach to Schedule D to list additional transactions for lines 1a and 6a.
- Information about Schedule D (Form 1041) and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041)

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**Name of estate or trust**

WALTER H GALE CEMETERY TRUST

**Employer identification number**  
02-6047775

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

**1b Total.** Combine the amounts in column (f). Enter here and on Schedule D, line 1b . . . . .

71.00

**For Paperwork Reduction Act Notice, see the Instructions for Form 1041.**

**Schedule D-1 (Form 1041) 2012**

JSA

2F1221 2 000

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side

**Employer identification number**

WALTER H GALE CEMETERY TRUST

02-6047775

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

(a) Description of property (Example 100 sh 7% preferred of "Z" Co )	(b) Date acquired (mo , day, yr )	(c) Date sold (mo , day, yr )	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 4.125 COLUMBIA ACORN FUND	09/30/2008	02/29/2012	129.00	98.00	31.00
5.472 COLUMBIA ACORN FUND	09/30/2008	05/31/2012	161.00	130.00	31.00
28.496 COLUMBIA ACORN FUND	06/08/2011	08/31/2012	869.00	614.00	255.00
66.079 DWS ALT ASSET ALLC	08/31/2010	02/29/2012	604.00	574.00	30.00
21.731 DWS FLOATING RATE P	05/31/2011	08/31/2012	202.00	206.00	-4.00
17.881 DELAWARE EMERGING M INST'L	08/31/2010	05/31/2012	211.00	239.00	-28.00
15.337 DELAWARE EMERGING M INST'L	08/31/2010	11/30/2012	209.00	205.00	4.00
13.685 LEGG MASON CLEARBRI Y	11/30/2010	05/31/2012	267.00	231.00	36.00
43.076 METROPOLITAN WEST H #514	12/31/2009	08/31/2012	441.00	439.00	2.00
4.119 DREYFUS MIDCAP INDEX	12/31/2008	02/29/2012	119.00	69.00	50.00
6.184 DREYFUS MIDCAP INDEX	12/31/2008	05/31/2012	169.00	103.00	66.00
8.003 DREYFUS MIDCAP INDEX	12/31/2008	11/30/2012	238.00	134.00	104.00
41.506 PIMCO INST'L COMMOD REALRETURN 45	12/31/2008	05/31/2012	256.00	270.00	-14.00
56.654 PIMCO INST'L COMMOD REALRETURN 45	05/28/2010	08/31/2012	398.00	399.00	-1.00
7.573 T ROWE PRICE SMALL-C STOCKFD#65	05/28/2010	05/31/2012	253.00	219.00	34.00
31.385 STEELPATH MLP SELEC	05/31/2011	08/31/2012	339.00	341.00	-2.00
11.036 TEMPLETON INSTITUTI	12/31/2009	05/31/2012	179.00	158.00	21.00
7.915 THORNBURG INTERNATIO	05/28/2010	05/31/2012	194.00	186.00	8.00
26.179 THORNBURG INTERNATI	02/28/2011	08/31/2012	680.00	706.00	-26.00
12.194 VANGUARD MORGAN GRO	11/30/2009	02/29/2012	241.00	181.00	60.00
14.15 VANGUARD INTER TERM #1350	03/31/2006	05/31/2012	170.00	143.00	27.00
8.189 VANGUARD INTER TERM #1350	09/29/2006	11/30/2012	100.00	83.00	17.00
29.651 VANGUARD FIXED INCO	02/28/2011	02/29/2012	319.00	318.00	1.00
60.54 VANGUARD ADMIRAL GNM	05/28/2010	02/29/2012	669.00	659.00	10.00
7.467 VANGUARD 500 INDEX S #1340	12/31/2002	02/29/2012	778.00	606.00	172.00

**6b Total.** Combine the amounts in column (f). Enter here and on Schedule D, line 6b . . . . .

Schedule D-1 (Form 1041) 2012

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side.

**Employer identification number**

WALTER H GALE CEMETERY TRUST

02-6047775

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

**6b Total.** Combine the amounts in column (f). Enter here and on Schedule D, line 6b . . . . . 910.00

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**Schedule D-1 (Form 1041) 2012**

## FEDERAL CAPITAL GAIN DIVIDENDS

=====

## SHORT-TERM CAPITAL GAIN DIVIDENDS

FIDELITY REAL ESTATE INCOME	3.00
METROPOLITAN WEST HIGH YD BD I #514	3.00
DREYFUS MIDCAP INDEX FUND	1.00
DREYFUS MIDCAP INDEX FUND	
T ROWE PRICE SMALL-CAP STOCKFD#65	3.00
T ROWE PRICE SMALL-CAP STOCKFD#65	
TEMPLETON GLOBAL BOND ADVISOR #616	
TEMPLETON GLOBAL BOND ADVISOR #616	
VANGUARD INTER TERM BD IDX SS #1350	8.00
VANGUARD INFL-PROTD SEC ADMIN #5119	1.00
VANGUARD ADMIRAL GNMA FD #536	6.00
VANGUARD FIXED INC SECURITIES FD INTER T	1.00

TOTAL SHORT-TERM CAPITAL GAIN DIVIDENDS

26.00

=====

## LONG-TERM CAPITAL GAIN DIVIDENDS

=====

## 15% RATE CAPITAL GAIN DIVIDENDS

COLUMBIA ACORN FUND CL Z #492	11.00
FIDELITY REAL ESTATE INCOME	10.00
ING MID CAP OPPORTUNITIES	18.00
LEGG MASON CLEARBRIDGE SMCAP GR Y	8.00
METROPOLITAN WEST HIGH YD BD I #514	
DREYFUS MIDCAP INDEX FUND	25.00
T ROWE PRICE SMALL-CAP STOCKFD#65	29.00
TEMPLETON GLOBAL BOND ADVISOR #616	6.00
TEMPLETON INSTITUTIONAL FOREIGN	1.00
TOCQUEVILLE GOLD	10.00
VANGUARD INTER TERM BD IDX SS #1350	91.00
VANGUARD INFL-PROTD SEC ADMIN #5119	6.00
VANGUARD ADMIRAL GNMA FD #536	4.00
VANGUARD FIXED INC SECURITIES FD INTER T	3.00

TOTAL 15% RATE CAPITAL GAIN DIVIDENDS

223.00

TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS

223.00

=====

990PF, PART VII-B LINE 2B – SECTION 4942a2 EXPLANATION STATEMENT

This question does not apply. The foundation does not have any undistributed income from prior years.

# Citizens Bank

## Investment Detail

3035000398 | GALE CEMETERY

09-Apr-2013 2 27 PM ET

**Asset Types:** Balanced Funds, Cash & Cash Equivalents, Equities, Fixed Income -Non Taxable, Fixed Income -Taxable, Other, Real Estate

**Data Current as of:** 31-Dec-2012

### SUMMARY

Asset Type	Current Allocation	Market Value	Total Cost	Unrealized Gain/Loss
Cash & Cash Equivalents	3.229%	\$997.36	\$997.36	\$0.00
Equities	61.408%	\$18,969.41	\$15,764.57	\$3,204.84
Fixed Income -Taxable	35.364%	\$10,924.11	\$10,500.32	\$423.79
<b>Totals</b>		<b>\$30,890.88</b>	<b>\$27,262.25</b>	<b>\$3,628.63</b>

### DETAIL

Asset Name	CUSIP ISIN SEDOL Ticker	Current Allocation	Quantity	Current Price	Date Priced	Market Value	Total Cost	Unrealized Gain/Loss
<b>Cash &amp; Cash Equivalents: 3.229%</b>								
CASH - INCOME	-	0.712%	219.9100	1.0000		\$219.91	\$219.91	\$0.00
<b>Equities: 61.408%</b>								
CASH - INVESTED INCOME	-	(0.712)%	(219.9100)	1.0000		(\$219.91)	(\$219.91)	\$0.00
RBS CITIZENS N A	990110702	2.517%	777.4500	100.0000%	31-Dec-2012	\$777.45	\$777.45	\$0.00
CASH SWEEP ACCOUNT	-	-	-	-	-	-	-	-
Ticker PP510QGQ0	PP510QGQ0	-	-	-	-	-	-	-
Asset	-	-	-	-	-	-	-	-
ID 990110702	-	-	-	-	-	-	-	-
RBS CITIZENS N A	990110702	0.712%	219.9100	100.0000%	31-Dec-2012	\$219.91	\$219.91	\$0.00
CASH SWEEP ACCOUNT	-	-	-	-	-	-	-	-
Ticker PP510QGQ0	PP510QGQ0	-	-	-	-	-	-	-
Asset	-	-	-	-	-	-	-	-
ID 990110702	-	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>3.229%</b>				<b>\$997.36</b>	<b>\$997.36</b>	<b>\$0.00</b>
<b>Equities: 61.408%</b>								
CALAMOS INTERNATIONAL	128119542 US1281195420	2.299%	40.0390	17.7400	31-Dec-2012	\$710.29	\$679.87	\$30.42
GROWTH I	-	-	-	-	-	-	-	-
Ticker CIGIX	CIGIX	-	-	-	-	-	-	-
Asset	-	-	-	-	-	-	-	-
ID 128119542	-	-	-	-	-	-	-	-
DELAWARE EMERGING MARKETS INST'L	245914817	1.580%	33.8620	14.4100	31-Dec-2012	\$487.95	\$450.63	\$37.32
MARKETS INST'L	-	-	-	-	-	-	-	-
Ticker DEMIX	DEMIX	-	-	-	-	-	-	-
Asset ID 245914817	-	-	-	-	-	-	-	-
DREYFUS MIDCAP INDEX FUND#113	712223106	2.322%	24.7900	28.9300	31-Dec-2012	\$717.17	\$523.82	\$193.35
INDEX FUND#113	-	-	-	-	-	-	-	-
Ticker PESPX	PESPX	-	-	-	-	-	-	-
Asset ID 712223106	-	-	-	-	-	-	-	-
ING MID CAP OPPORTUNITIES	44978A806 US44978A8062	2.329%	33.4810	21.4900	31-Dec-2012	\$719.51	\$724.26	(\$4.75)
OPPORTUNITIES	-	-	-	-	-	-	-	-
Ticker NMCIX	NMCIX	-	-	-	-	-	-	-
Asset ID 44978A806	-	-	-	-	-	-	-	-

Asset Name	CUSIP ISIN SEDOL Ticker	Current Allocation	Quantity	Current Price	Date Prced	Market Value	Total Cost	Unrealized Gain/Loss
LEGG MASON CLEARBRIDGE SMCAP GR Y Ticker SBPYX   Asset ID 52470H765	52470H765 US52470H7659	1 421%	21 0160	20 8900	31-Dec-2012	\$439 02	\$355 99	\$83 03
OPPENHEIMER DEVELOPING MKT\$ CL Y Ticker ODVYX   Asset ID 683974505	683974505 US6839745055	1 546%	13 6950	34 8800	31-Dec-2012	\$477 68	\$436 07	\$41 61
PRINCIPAL EQUITY INCOME INSTL Ticker PEIIX   Asset ID 74254U499	74254U499 US74254U4994	13 682%	216 4130	19 5300	31-Dec-2012	\$4,226 55	\$3,722 03	\$504 52
STEELPATH MLP SELECT 40 CL I Ticker MLPTX   Asset ID 858268204	858268204 US8582682048	1 954%	56 9440	10 6000	31-Dec-2012	\$603 61	\$608 28	(\$4 67)
T ROWE PRICE SMALL-CAP STOCKFD#65 Ticker OTCFX   Asset ID 779572106	779572106	1 448%	13 1430	34 0300	31-Dec-2012	\$447 26	\$386 02	\$61 24
TEMPLETON INSTITUTIONAL FOREIGN Ticker TFEQX   Asset ID 880210505	880210505	2 395%	37 7450	19 6000	31-Dec-2012	\$739 80	\$767 11	(\$27 31)
TOCQUEVILLE GOLD Ticker TGLDX   Asset ID 888894862	888894862 US8888948622	1 260%	6 1220	63 5900	31-Dec-2012	\$389 30	\$411 41	(\$22 11)
VANGUARD 500 INDEX SIGNAL SHS #1340 Ticker VIFSX   Asset ID 922908496	922908496	15 828%	45 0540	108 5200	31-Dec-2012	\$4,889 26	\$3,608 49	\$1,280 77
VANGUARD MORGAN GROWTH ADMIRAL #526 Ticker VMRAX   Asset ID 921928206	921928206	13 344%	66 8290	61 6800	31-Dec-2012	\$4,122 01	\$3,090 59	\$1,031 42
<b>Subtotal</b>		<b>61.408%</b>				<b>\$18,969.41</b>	<b>\$15,764.57</b>	<b>\$3,204.84</b>
<b>Fixed Income - Taxable: 35.364%</b>								
DWS FLOATING RATE PLUS IN Ticker DFRTX   Asset ID 23337F870	23337F870 US23337F8703	1 011%	33 1940	9 4100	31-Dec-2012	\$312 36	\$314 01	(\$1 65)
FIDELITY REAL ESTATE INCOME Ticker FRIFX   Asset ID 316389865	316389865 US3163898659	2 664%	72 1760	11 4000	31-Dec-2012	\$822 81	\$787 24	\$35 57
JPMORGAN MORTGAGE BACKED SEC FD Ticker OMBIX   Asset ID 4812C1215	4812C1215 US4812C12150	6 297%	167 4030	11 6200	31-Dec-2012	\$1,945 22	\$1,909 96	\$35 26
METROPOLITAN WEST HIGH YD BD I #514 Ticker MWHIX   Asset ID 592905848	592905848 US5929058486	2 148%	63 6870	10 4200	31-Dec-2012	\$663 62	\$644 94	\$18 68

Asset Name	CUSIP ISIN SEDOL Ticker	Current Allocation	Quantity	Current Price	Date Priced	Market Value	Total Cost	Unrealized Gain/Loss
TEMPLETON GLOBAL BOND ADVISOR #616 Ticker TGBAX   Asset ID 880208400	880208400 2068404 TGBAX	1 559%	36 1060	13 3400	31-Dec-2012	\$481.65	\$485.05	(\$3.40)
VANGUARD ADMIRAL GNMA FD #536 Ticker VFIJX   Asset ID 922031794	922031794 -	3 378%	95 6520	10 9100	31-Dec-2012	\$1,043.56	\$1,046.30	(\$2.74)
VANGUARD INFL- PROTD SEC ADMIN #5119 Ticker VAIPX   Asset ID 922031737	922031737 US9220317377	1 950%	21 1070	28 5400	31-Dec-2012	\$602.39	\$605.12	(\$2.73)
VANGUARD INTER TERM BD IDX SS #1350 Ticker VIBSX   Asset ID 921937843	921937843 -	16 356%	422 4500	11 9600	31-Dec-2012	\$5,052.50	\$4,707.70	\$344.80
<b>Subtotal</b>		<b>35.364%</b>				<b>\$10,924.11</b>	<b>\$10,500.32</b>	<b>\$423.79</b>