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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

2012

Open to Public Inspection

For calendar year 2012, or tax year beginning 01-01-2012 , and ending 12-31-2012

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) PARK W FINANCE STATION PO BOX 20956		B Telephone number (see instructions) (877) 866-8285	
City or town, state, and ZIP code NEW YORK, NY 10025		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 6,986,278		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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 instructions))		(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)	14,019			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	26	26	26	
	4 Dividends and interest from securities.	160,220	160,220	160,220	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	333,077			
	b Gross sales price for all assets on line 6a _____ 2,506,446				
	7 Capital gain net income (from Part IV, line 2)		333,077		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	4,100			
	12 Total. Add lines 1 through 11	511,442	493,323	160,246	
	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)				
	b Accounting fees (attach schedule)	5,381	5,112	269	
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	10,912	8,316	2,596	
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications	4,502	4,277	225	
	23 Other expenses (attach schedule)	85,092	84,854	4,255	378
	24 Total operating and administrative expenses. Add lines 13 through 23	135,887	102,559	7,345	378
	25 Contributions, gifts, grants paid	319,982			319,982
	26 Total expenses and disbursements. Add lines 24 and 25	455,869	102,559	7,345	320,360
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	55,573			
	b Net investment income (if negative, enter -0-)		390,764		
	c Adjusted net income (if negative, enter -0-)			152,901	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	23,577	45,932	45,932
	2	Savings and temporary cash investments	615,665	836,549	836,549
	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)	624,987		
	b	Investments—corporate stock (attach schedule)	4,185,345	4,624,384	6,094,779
	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)	10,736	9,018	9,018
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
Liabilities	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	5,460,310	5,515,883	6,986,278
	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 ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	5,000	5,000	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> 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 ▶ <input checked="" type="checkbox"/> 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	5,455,310	5,510,883	
	30	Total net assets or fund balances (see page 17 of the instructions)	5,455,310	5,510,883	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	5,460,310	5,515,883	

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	5,455,310
2	Enter amount from Part I, line 27a	2	55,573
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	5,510,883
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	5,510,883

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) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(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		
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	333,077
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 instructions) If (loss), enter -0- in Part I, line 8 }		3	-55,810

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))	
2011	317,923	6,583,215	0 04829	
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	
2	Total of line 1, column (d).		2	0 26327
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 05266
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.		4	6,770,534
5	Multiply line 4 by line 3.		5	356,502
6	Enter 1% of net investment income (1% of Part I, line 27b).		6	3,908
7	Add lines 5 and 6.		7	360,410
8	Enter qualifying distributions from Part XII, line 4.		8	320,360

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 VIExcise 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 <input type="checkbox"/> 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 <input type="checkbox"/> and enter 1% of Part I, line 27b		1	7,815
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	7,815
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	7,815
6		Credits/Payments			
a		2012 estimated tax payments and 2011 overpayment credited to 2012	6a		
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c	1,407	
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments Add lines 6a through 6d.		7	1,407
8		Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	100
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	6,508
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 2013 estimated tax	Refunded	11	

Part VII-AStatements Regarding Activities

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?		Yes	No
		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)?			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?	2		No
	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	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?	5		No
	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 <ul style="list-style-type: none">By language in the governing instrument, orBy 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 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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? 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)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	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 ▶150 BROADWAY SUITE 1105 NEW YORK NY ZIP +4 ▶10038			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2012, 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 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 <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ <input type="checkbox"/>	1b		No
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?.	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 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 <input checked="" type="checkbox"/> 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 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?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.</i>).	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 2012?	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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	5b		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?			
	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?			
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?			
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 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	Trustee	0		
PARK W STATION PO BOX 20956 NEW YORK, NY 10025	2 00			
YORAM GELMAN	Trustee	0		
PARK W STATION PO BOX 20956 NEW YORK, NY 10025	2 00			
FELICE GELMAN	Trustee	0		
PARK W STATION PO BOX 20956 NEW YORK, NY 10025	2 00			
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

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
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 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 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	6,065,535
b	Average of monthly cash balances.	1b	808,104
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	6,873,639
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	6,873,639
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	103,105
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,770,534
6	Minimum investment return. Enter 5% of line 5.	6	338,527

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	338,527
2a	Tax on investment income for 2012 from Part VI, line 5.	2a	7,815
b	Income tax for 2012 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	7,815
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	330,712
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	330,712
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	330,712

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	320,360
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	320,360
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	320,360
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				330,712
2	Undistributed income, if any, as of the end of 2012				
a	Enter amount for 2011 only.				
b	Total for prior years 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2012				
a	From 2007.				
b	From 2008.				13,374
c	From 2009.				28,859
d	From 2010.				39,447
e	From 2011.				
f	Total of lines 3a through e.	81,680			
4	Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 320,360				
a	Applied to 2011, but not more than line 2a				
b	Applied to undistributed income of prior years (Election required—see instructions).				
c	Treated as distributions out of corpus (Election required—see instructions).	0			
d	Applied to 2012 distributable amount.				320,360
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	10,352			10,352
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	71,328			
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 instructions				
e	Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions				
f	Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013.				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8	Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions). . . .				
9	Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a.	71,328			
10	Analysis of line 9				
a	Excess from 2008. . . .				3,022
b	Excess from 2009. . . .				28,859
c	Excess from 2010. . . .				39,447
d	Excess from 2011. . . .				
e	Excess from 2012. . . .				

Part XIV

Private Operating Foundations (see 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 2012, 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)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2012	(b) 2011	(c) 2010	(d) 2009	
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 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 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

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--EXPLAINING STEPS USED TO ACCOMPLISH GOALS, PERSONS AND MATERIALS NEEDED, ESPECIALLY DETAILING THE NEED OR ISSUE WHICH THE GRANT WILL ADDRESS. ESTIMATED COSTS FOR THE WORK WILL BE REQUIRED WITH APPLICATION.

c

Any submission deadlines

CALL DATE 10/15/2012 APPLICATION DATE 10/31/2012

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	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
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	319,982
b Approved for future payment				
Total			3b	

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					26
4	Dividends and interest from securities.					160,220
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.					4,100
8	Gain or (loss) from sales of assets other than inventory					333,077
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).					497,423
13	Total. Add line 12, columns (b), (d), and (e).					497,423

[illegible]

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?		Yes	No
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.			

[illegible]

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.

*****	2013-07-24	*****	May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Signature of officer or trustee	Date	Title	

May the IRS discuss this return with the preparer shown below (see instr. 7)? ☒ **Yes** ☐ **No**

**Paid
Preparer
Use
Only**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00163343
	Ross Wisdom CPA	Ross Wisdom CPA			
	Firm's name <input type="checkbox"/>	Kimerling & Wisdom LLC		Firm's EIN <input type="checkbox"/>	
		150 Broadway Suite 1105			
	Firm's address <input type="checkbox"/>	New York, NY 10038		Phone no (212) 986-0892	

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	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
Name and address (home or business)				
a <i>Paid during the year</i>				
Jumpstart 1801 Avenue of the Stars Suite 210 Los Angeles, CA 90067	NONE		to support the Project Hayer Sarah	5,000
ROSC 161 Stovepipe Alley Monroe, ME 04951	NONE		Sustainability and expansion of Maine prisoner-and community-directed corrections and judicial reforms to increase democratic rights for all Mainers	4,985
Neighbors of the Onondaga Nation 2013 E Genesee Street Syracuse, NY 13210	NONE		to develop a broad alliance between the Haudenosaunee and New York State residents with the goals of honoring native treaties and protecting the Earth	10,000
Mid South Peace Justice Center 573 Southern Ave Memphis, TN 38111	NONE		support development of a co-operative screenprinting business to empower and employ individuals	10,000
Brazilian Immigrant Center 14 Harvard Avenue 2nd Floor Allston, MA 02134	NONE	501C3	To launch the Domestic Workers Project of Fairfield County, to organize Domestic Workers	10,000
Prasant Radhakrishnan Ensemble 401 Monte Vista Avenue Apt 303 Oakland, CA 94611	NONE		Creation of original work combining jazz and South Indian classical Carnatic music	5,000
PCASC 2249 E Burnside St Portland, OR 97214	NONE	501C3	to amplify public awareness of the PCASCs Prison Divestment Campaign	10,000
Casa Libre en la Solana 228 N 4th Avenue 2 Tucson, AZ 85705	NONE	501C3	Implementation of book donation boxes and teach-ins to educate communities both inside and outside of prison	10,000
Rabbis for Human Rights-North Ameri 333 Seventh Avenue New York, NY 10001	NONE	501C3	Mobilizing American rabbis and Jewish communities, in partnership with Israeli and Palestinian communities, to prevent human rights abuses in East Jerusalem	10,000
Prescott College 220 Grove Avenue Prescott, AZ 85716			Startup general support to build the voice and power of diverse communities on the Arizona-Sonora border	10,000
Out Now PO Box 5321 Springfield, MA 01101	NONE		Organizing, supporting, and building the leadership of LGBTQ people in prisons across the United States	10,000
WESPAC Foundation 52 North Broadway White Plains, NY 10603			support a cross-movement delegation to the World Social Forum Free Palestine in Brazil to build joint struggle between US grassroots movements and the Palestinian grassroots movement	5,000
Pleasant Street Neighborhood Networ 301 Pleasant Street Worcester, MA 01609	NONE		to push for the introduction of restorative justice practices into Massachusetts sentencing efforts	10,000
Young Women's Empowerment Project 2334 W Lawrence Ste 221 Chicago, IL 60625	NONE	501C3	Grassroots organizing campaign Street Youth Rise Up	10,000
WeCount Inc 201 N Krome Avenue Suites 240-260 Homestead, FL 33030	NONE	501C3	To support community organizing against wage theft and county collaboration with ICE	5,000

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

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
The LaStraw Inc 2021 Stoneycreek Dr High Point, NC 27260	NONE	501C3	Implement Community Mobilization Training in an extremely high poverty area of Guilford County	3,999
Social and Environmental Entreprene 22231 Mulholland Hwy Suite 209 Calabasas, CA 91302	NONE		support afterschool programs that inspire young girls to design and create	2,250
Rhode Island Coalition for the Home 1070 Main Street Suite 202 Pawtucket, RI 02860	NONE	501C3	Community organizing to expand the participation of women in affordable housing and homeless prevention policy reform in Rhode Island	8,000
Pan Left Productions 631 S 6th Ave Tucson, AZ 85701	NONE	501(C)	Train and educate student youth in Tucson to organize and use their own media that focuses on restoring banned Mexican American Studies education in Arizona	5,000
Open Space Institute Inc 1350 Broadway Suite 201 NEW YORK, NY 10018	NONE	501C3	train ten parents/grandparents to become school food advocates in their children's public school, offering them leadership skills, information about race and class-based disparities in the food system, and effective campaigns to create policy changes	8,300
Negev Coexistence Forum for Civil E PO Box 130 Omer, Omer 84965 IS	NONE	501C3	support the development of an online resource center designed to confront the many myths and misconceptions about the Arab Bedouin community in the southern desert region of Israel, the Negev	9,444
Music 4 More PO Box 44601 Baltimore, MD 21236	NONE	501C3	Music 4 More Classroom website and database development	5,000
Mighty Writers 1501 Christian Street Philadelphia, PA 19146	NONE	501C3	Music 4 More Classroom website and database development	8,334
Middle East Children's Alliance MEC 1101 8th Street Suite 100 Berkeley, CA 94710	NONE		sponsor a 9-day solidarity ride during which Palestinian actors and musicians will use Playback Theatre to perform the personal stories of community members throughout the West Bank	12,000
Organizing and Leadership Training 1773 Dorchester Avenue Boston, MA 02124	NONE		To develop a membership structure, worker-owned co-ops and an ally support network	10,000
Social Justice Learning Institute 664 E Regent Street Inglewood, CA 90301	NONE	501C3	Building Urban Scholars Training Youth to Be Health Advocates and Critical Teachers	7,500
Kids Rethink New Orleans Schools 1001 S Broad Street New Orleans, LA 70130	NONE	501C3	The Restorative Justice Project	10,000
Jewish Voice for Peace 1611 Telegraph Ave Suite 550 Oakland, CA 94612	NONE		Support for the We Divest campaign, a coalition-based effort of six organizations demanding that financial services giant, TIAA-CREF, divests from all companies that profit from the Israeli Occupation	7,000
Health Global Access Project 429 W 127th St 2nd Fl New York, NY 10027	NONE		QRASH Queers Resisting All Street Harassment	8,640
Gedakina 285 Shutesbury Road Leverett, MA 01054	NONE	501C3	promote literacy among young readers, preschool through middle school from across New Englands Native American rural, urban and reservation communities and that will combine reading and storytelling circles through which children develop an understanding and enjoyment of traditional and contemporary stories relevant to their lives, family and community history, and the world around them	7,500

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

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
Everyone Is Gay 237 Flatbush Avenue 153 Brooklyn, NY 11217	NONE		design and distribute a curriculum that will augment Everyone Is Gays in-person presentations at middle and high schools	6,000
Nobody Leaves Mid-Hudson 9 Lagrange Ave Poughkeepsie, NY 12603	NONE		Purchase of materials (printer, ink, paper, shirts, yard signs, gas, etc) to facilitate internal education and a recruitment push designed to cultivate particular member-leaders, double our membership, and increase our geographic range in order to make the organization self-sustaining	3,000
Nistha Raj Trio 1451 Belmont Street 216 Washington, DC 20009	NONE		Recording of cross-cultural collaboration between Hindustani Classical Violin, Progressive Hip Hop (Human Beatbox), and Post-Classical Cello	7,000
DAMAYAN Migrant Workers Association 406 West 40th Street 3rd Floor New York, NY 10018	NONE	501C3	Provide an opportunity for high school Filipino youth have a paid internship and training in community organizing	10,000
Music Team San Francisco 791 Myra Way San Francisco, CA 94127	NONE	501C3	Hiring a development consultant	4,800
Common Ground of Eastern North Caro PO Box 1121 Kinston, NC 28501	NONE	501C3	Hire professional landscape design assistance, and purchase recycling equipment needed to expand revenue-generating activity	2,000
Chicago Anti-Eviction Campaign 1401 E 75th St Chicago, IL 60619	NONE	501C3	Organizing poor and working class tenants and homeowners in the Chicagoland area to inform the human right to housing	10,000
Centro de Trabajadores Unidos en la 2511 E Franklin Ave Minneapolis, MN 55406	NONE	501C3	Funding will support the CTUL Leadership School, developing the leadership of five retail cleaning workers to be organizers in the Campaign for Justice in Retail Cleaning	5,000
Casa Libre en la Solana Daily Planet Publishing PO Box 158 Tucson, AZ 85702	NONE	501C3	Implementation of book donation boxes and teach-ins to educate communities both inside and outside of prison	6,730
Jewish Funds for Justice PO BOX 7870 Oakland, CA 94601	NONE	501C3	The Domestic Work Innovation project seeks to improve worker and employer relationships in the domestic work industry through organizing domestic employers and working to create spaces for dialogue between domestic workers and their employers	7,000
Hope United 179 Power St Providence, RI 02906	NONE	501C3	Direct action youth organizing program to push for student voice in Providence public schools	8,000
Alliance for Global Justice 1247 E St SE Washington, DC 20003	NONE	501C3	support the Lakota Elders Truth Tour part of the Lakota Solidarity Project (LSP)	4,500
AIDS Project of Southern Vermont PO Box 1486 15 Grove Street Brattleboro, VT 05302	NONE	501C3	Community assessment, organizing and training for rural LGBTQ community in Windham County, Vermont, and contiguous towns in New Ha	8,000
Total  3a				319,982

TY 2012 Accounting Fees Schedule

Name: THE SPARKPLUG FOUNDATION

EIN: 33-1033952

Software ID: 12000229

Software Version: 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	5,381	5,112	269	0

TY 2012 Other Expenses Schedule

Name: THE SPARKPLUG FOUNDATION

EIN: 33-1033952

Software ID: 12000229

Software Version: 2012v2.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WORKER COMPENSATION	308	293	15	
WEBSITE MAINTENANCE/FEES	378	359	19	378
TRAVEL	320	304	16	
TELEPHONE	479	455	24	
SURVEY	78	74	4	
REIMBURSEMENT	134	127	7	
POSTAGE/DELIVERY	324	308	16	
PAYROLL SERVICE FEES	1,313	1,247	66	
OUTSIDE CLERICAL	685	651	34	
OFFICE EXPENSE	474	450	24	
INVESTMENT EXPENSE	80,333	80,333	4,017	
FILING FEES-NEW YORK STATE DEP OF LAW	250	238	12	
BANK CHARGES	16	15	1	

TY 2012 Other Income Schedule

Name: THE SPARKPLUG FOUNDATION

EIN: 33-1033952

Software ID: 12000229

Software Version: 2012v2.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	4,100		

TY 2012 Taxes Schedule**Name:** THE SPARKPLUG FOUNDATION**EIN:** 33-1033952**Software ID:** 12000229**Software Version:** 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	2,362		2,362	
FOREIGN TAXES	3,873	3,873		
FEDERAL TAXES	4,677	4,443	234	

TY 2012 IRS Payment**Name:** THE SPARKPLUG FOUNDATION**EIN:** 33-1033952**Software ID:** 12000229**Software Version:** 2012v2.0**Routing Transit Number:****Bank Account Number:****Type of Account:** Checking**Payment Amount in Dollars and** 6,508**Cents:****Requested Payment Date:** 2013-07-24**Taxpayer's Daytime Phone** (877) 866-8285**Number:**