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**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

For calendar year 2012 or tax year beginning 4/1/2012 , and ending 3/31/2013

Name of foundation <b>ROBERTA M CHILDS CHARITABLE FOUNDATION</b>		<b>A</b> Employer identification number <b>04-2660275</b>
Number and street (or P O box number if mail is not delivered to street address) <b>P O BOX 639</b>		<b>B</b> Telephone number (see instructions) <b>(978) 685-4113</b>
City or town, state, and ZIP code <b>NORTH ANDOVER, MA 01845-0639</b>		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D</b> 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<b>H</b> 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		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col (c), line 16) <b>\$ 8,275,466</b>	<b>J</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	
<i>(Part I, column (d) must be on cash basis)</i>		

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income N/A	(d) Disbursements for charitable purposes (cash basis only)
<b>Part II Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))				
<b>Revenue</b>				
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	354	354		
4 Dividends and interest from securities	219,839	219,839		
5 a Gross rents				
b Net rental income or (loss)				
6 a Net gain or (loss) from sale of assets not on line 10	(14,875)			
b Gross sales price for all assets on line 6a <b>604,143</b>				
7 Capital gain net income (from Part IV, line 2)		0		
8 Net short-term capital gain				
9 Income modifications				
10 a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule) SEE STMT 1	(71,689)	6,847		
12 Total—Add lines 1 through 11	133,629	227,040		
<b>Operating and Administrative Expenses</b>				
13 Compensation of officers, directors, trustees, etc				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16 a Legal fees (attach schedule)				
b Accounting fees (attach schedule)				
c Other professional fees (attach schedule)				
17 Interest SEE STMT 2				
18 Taxes (attach schedule) (see instructions)	5,000	5,000		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) SEE STMT 3	1,269	1,269		
24 Total operating and administrative expenses. Add lines 13 through 23	6,269	6,269		
25 Contributions, gifts, grants paid	2,500			2,500
26 Total expenses and disbursements. Add lines 24 and 25	8,769	6,269		2,500
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	124,860			
b Net investment income (if negative, enter -0-)		220,771		
c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash—non-interest-bearing		219,020	530,398	530,398
	2	Savings and temporary cash investments		163,715	289,515	289,515
	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) STMT 4		2,868,384	2,531,591	6,981,153
	c	Investments—corporate bonds (attach schedule) STMT 4		413,600	413,600	474,400
	11	Investments—land, buildings, and equipment basis				
	Less: accumulated depreciation (attach schedule)					
12	Investments—mortgage loans					
13	Investments—other (attach schedule)					
14	Land, buildings, and equipment basis					
	Less: accumulated depreciation (attach schedule)					
15	Other assets (describe )					
16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)		3,664,719	3,765,104	8,275,466	
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 )				
23	<b>Total liabilities</b> (add lines 17 through 22)					
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 type="checkbox"/> and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds		3,664,719	3,765,104	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds					
30	<b>Total net assets or fund balances</b> (see instructions)		3,664,719	3,765,104		
31	<b>Total liabilities and net assets/fund balances</b> (see instructions)		3,664,719	3,765,104		

**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	3,664,719
2	Enter amount from Part I, line 27a	2	124,860
3	Other increases not included in line 2 (itemize) <input type="checkbox"/> PRIOR YEAR BASIS ADJUSTMENT - PUBLICLY TRADED PARTNERSHIPS	3	(24,475)
4	Add lines 1, 2, and 3	4	3,765,104
5	Decreases not included in line 2 (itemize) <input type="checkbox"/>	5	
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5)—Part II, column (b), line 30	6	3,765,104

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE STATEMENT 5				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a 604,143	619,018		(14,875)	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a			(14,875)	
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	(14,875)
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	

**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	222,500	6,916,691	0.032169
2010	342,625	6,486,297	0.052823
2009	246,100	5,615,330	0.043826
2008	269,100	5,647,146	0.047652
2007	388,482	7,473,592	0.051981
2 Total of line 1, column (d)			2 0.228451
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 0.045690
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5			4 7,438,756
5 Multiply line 4 by line 3			5 339,884
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 2,207
7 Add lines 5 and 6			7 342,091
8 Enter qualifying distributions from Part XII, line 4 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			8 2,500

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)**

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		1	4,415
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-)		2	0
3 Add lines 1 and 2		3	4,415
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	4,415
6 Credits/Payments			
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a	2,517	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7	2,517	
8 Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	22	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,920	
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-A Statements Regarding Activities**

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation \$ 0 (2) On foundation managers \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) <b>MASSACHUSETTS</b>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

**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)			X
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)			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>▶ NONE</b>	X		
14	The books are in care of <b>▶ JOHN R.D. MCCLINTOCK</b> Telephone no <b>▶ (978) 685-4113</b> Located at <b>▶ 575 OSGOOD STREET, APT 1411, NORTH ANDOVER, MA</b> ZIP+4 <b>▶ 01845</b>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year <b>▶ 15</b>			
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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country <b>▶</b>		Yes	No X

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

**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

	Yes	No
<b>1a</b> 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>b</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 <b>▶</b> <input type="checkbox"/> N/A		
<b>1b</b>		
<b>c</b> 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?		X
<b>1c</b>		
<b>2</b> 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))		
<b>a</b> 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," list the years <b>▶ 20 11</b> , 20 _____, 20 _____, 20 _____		
<b>b</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)	X	
<b>2b</b>		
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <b>▶ 20 _____</b> , 20 _____, 20 _____, 20 _____		
<b>3a</b> 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>b</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) N/A		
<b>3b</b>		
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
<b>b</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?		X
<b>4b</b>		

**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)?  Yes  No  
 Organizations relying on a current notice regarding disaster assistance check here  N/A

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No  
 If "Yes," attach the statement required by Regulations section 53.4945–5(d)

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

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
 If "Yes" to 6b, file Form 8870

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

**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  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
JOHN R D MCCLINTOCK 575 OSGOOD ST, APT 1411 NO ANDOVER, M	TRUSTEE 5 00	0	0	0

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

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

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

**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 ▶ 0

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
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 NO SUCH INVESTMENTS	
2	
3 All other program-related investments. See instructions	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">▶</span>	0

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions )

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	6,967,767
<b>b</b>	Average of monthly cash balances	<b>1b</b>	584,270
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	7,552,037
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	7,552,037
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	<b>4</b>	113,281
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	7,438,756
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	371,938

**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 )

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	371,938
<b>2a</b>	Tax on investment income for 2012 from Part VI, line 5	<b>2a</b>	4,415
<b>b</b>	Income tax for 2012 (This does not include the tax from Part VI )	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	4,415
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1	<b>3</b>	367,523
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0
<b>5</b>	Add lines 3 and 4	<b>5</b>	367,523
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0
<b>7</b>	<b>Distributable amount as adjusted</b> Subtract line 6 from line 5 Enter here and on Part XIII, line 1	<b>7</b>	367,523

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
<b>a</b>	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	<b>1a</b>	2,500
<b>b</b>	Program-related investments—total from Part IX-B	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	<b>2</b>	0
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	0
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	0
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	2,500
<b>5</b>	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)	<b>5</b>	0
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	2,500

**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
<b>1</b> Distributable amount for 2012 from Part XI, line 7				367,523
<b>2</b> Undistributed income, if any, as of the end of 2012				
<b>a</b> Enter amount for 2011 only			61,736	
<b>b</b> Total for prior years 20____, 20____, 20____		0		
<b>3</b> Excess distributions carryover, if any, to 2012				
<b>a</b> From 2007		0		
<b>b</b> From 2008		0		
<b>c</b> From 2009		0		
<b>d</b> From 2010		0		
<b>e</b> From 2011		0		
<b>f</b> Total of lines 3a through e	0			
<b>4</b> Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ <u>2,500</u>				
<b>a</b> Applied to 2011, but not more than line 2a			2,500	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions)		0		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions)	0			
<b>d</b> Applied to 2012 distributable amount				0
<b>e</b> Remaining amount distributed out of corpus	0			
<b>5</b> Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))	0			0
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b		0		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
<b>d</b> Subtract line 6c from line 6b Taxable amount—see instructions		0		
<b>e</b> Undistributed income for 2011. Subtract line 4a from line 2a Taxable amount—see instructions			59,236	
<b>f</b> Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				367,523
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0			
<b>8</b> Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	0			
<b>9</b> Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	0			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2008		0		
<b>b</b> Excess from 2009		0		
<b>c</b> Excess from 2010		0		
<b>d</b> Excess from 2011		0		
<b>e</b> Excess from 2012		0		



**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)				
<p><b>a</b> <i>Paid during the year</i>                      PINWOOD ACRES CHILDREN'S CHARITY                      1085 COMMONWEALTH AVE                      BOSTON, MA 02215-1208</p>	<p>NONE</p>	<p>PUBLIC</p>	<p>GENERAL SUPPORT</p>	<p>2,500</p>
<p><b>Total</b></p>			<p>▶ 3a</p>	<p>2,500</p>
<p><b>b</b> <i>Approved for future payment</i></p>				
<p><b>Total</b></p>			<p>▶ 3b</p>	<p>0</p>



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

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?

Table with columns Yes and No. Rows include 1a(1) Cash, 1a(2) Other assets, 1b(1) Sales of assets, 1b(2) Purchases of assets, 1b(3) Rental of facilities, 1b(4) Reimbursement arrangements, 1b(5) Loans or loan guarantees, 1b(6) Performance of services, and 1c Sharing of facilities.

a Transfers from the reporting foundation to a noncharitable exempt organization of:

- (1) Cash
(2) Other assets

b Other transactions.

- (1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

Schedule table with columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X) No

b If "Yes," complete the following schedule

Schedule table with columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

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

Sign Here

Signature of officer or trustee: [Signature], Date: 7-26-13, Title: Trustee

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Paid Preparer Use Only

Table with fields: Print/Type preparer's name (CARL LAGRECA, CPA, MST), Preparer's signature (Carl Lagreca), Date (7/25/13), Firm's name (FORMAN, ITZKOWITZ, BERENSON & LAGRECA, PC), Firm's address (404 WYMAN STREET, SUITE 275, WALTHAM, MA 02451), Firm's EIN (04-2771354), Phone no (781-487-9200), PTIN (P01216282).

Roberta M. Childs Charitable Foundation

EIN. 04-2660275

Form: 990PF Tax Year: 2012

Part 1

Statement 1 - Other Income

Line 11, Part 1:	Column A (Book)	Column B (Net Investment Income)
Income from Investment in Publicly Traded Partnership:		
Boardwalk Pipeline Partners LP business loss		
Interest income	\$ 21.00	\$ 21.00
UBTI	(4,514.00)	-
Other expense	(58.00)	-
Energy Transfer Partners LP business loss		
Interest income	572.00	572.00
Dividend income	1,368.00	1,368.00
Investment interest expense	(1,618.00)	(1,618.00)
Other expense	(58.00)	-
UBTI	(10,008.00)	-
Kinder Morgan Energy Partners business loss		
Interest income	344.00	344.00
Dividend income	180.00	180.00
Section 1231 gain	(1,213.00)	(1,213.00)
Investment interest expense	(187.00)	(187.00)
Foreign taxes	(45.00)	(45.00)
Other expense	(24.00)	-
UBTI	(24,463.00)	-
Linn Energy LLC business income		
Interest income	122.00	122.00
UBTI	(32,203.00)	-
Depletion adj (UBTI)	1,457.00	-
Enterprise Products Partners LP business loss		
Interest income	17.00	17.00
Dividend income	6.00	6.00
Section 1231 loss	(241.00)	(241.00)
LT Capital gain	4,270.00	4,270.00
Other expense	(15.00)	-
UBTI	(5,879.00)	-
Legacy Reserves LP business income		
Interest income	1.00	1.00
UBTI	(2,811.00)	-
Depletion adj (UBTI)	29.00	-
The Blackstone Group, LP		
Interest income	1,515.00	1,515.00
LT Capital gain	1,081.00	1,081.00
ST Capital gain	21.00	21.00
Section 1231 gain	14.00	14.00
Dividend income	261.00	261.00
Investment interest expense	(19.00)	(19.00)
UBTI	11.00	-
Other income	377.00	377.00
<b>Total</b>	<b>\$ (71,689.00)</b>	<b>\$ 6,847.00</b>

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form: 990PF Tax Year: 2012

Part 1

	<u>Column A</u>	<u>Column B</u>
<u>Statement 2</u>		
<u>Line 18</u>		
Federal tax year ended 3/31/12	\$ 5,000.00	\$ 5,000.00
	<u>5,000.00</u>	<u>5,000.00</u>
 <u>Statement 3</u>		
<u>Line 23</u>		
Massachusetts annual report filing fee	\$ 70.00	\$ 70.00
Foreign tax	1,148.00	1,148.00
Administrative expense	51.00	51.00
	<u>1,269.00</u>	<u>1,269.00</u>
Total	\$ 1,269.00	\$ 1,269.00
	<u>1,269.00</u>	<u>1,269.00</u>

## Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form 990-PF Year 2012

Part II -

Securities HeldStatement 4

	<u>Security</u>	<u>Purchase Date</u>	<u>Cost</u>	<u>3/31/2013 Market Value</u>
	2,300 sh Comcast Corporation	03/27/13	95,537.96	96,554.00
	1,000 sh Deere & Company	03/27/13	88,930.90	85,980.00
	4,000 sh Energy Transfer Prtnrs LP	02/20/09	95,246.64	202,760.00
	5,000 sh Enterprise Products Partners LP	02/20/09	66,852.00	301,450.00
	2,500 sh Kinder Morgan Energy Partners	04/01/10	91,809.23	224,425.00
	5,000 sh Legacy Reserves LP	04/01/10	98,818.18	138,080.00
	2,100 sh Merck & Company Inc.	03/27/13	93,307.45	92,820.00
	1,700 sh Plains All American Pipeline	03/27/13	97,029.61	96,016.00
	1,600 sh Rayonier Inc. REIT	03/27/13	93,995.99	95,472.00
	2,000 sh Stanley Black & Decker	08/18/10	115,168.77	161,940.00
	2,000 sh United Technologies Corp	10/23/03	83,016.04	186,860.00
	5,000 sh Verizon Communications	12/03/09	159,626.83	245,750.00
	4,000 sh Vodafone Group PLC	12/03/09	94,196.60	113,600.00
	5,000 sh Williams Companies Inc.	03/13/03	56,093.45	187,300.00
	1,666 sh WPX Energy Incorporated	03/13/03	8,306.55	26,689.32
	8,000 sh Altria Group Inc	08/06/86	10,910.57	275,120.00
*	10,000 sh Blackrock Strategic Bd Tr	12/21/07	115,100.00	148,300.00
	7,000 sh Blackstone Group LP	04/26/11	132,196.90	138,460.00
	4,465 sh Brookline Bancorp Inc	01/04/12	16,775.13	40,810.10
	4,259 sh CBL & Assoc PPTYS Inc	05/05/94	40,323.96	100,512.40
	5,000 sh CRH PLC ADR	01/17/91	19,618.19	110,450.00
	2,000 sh Camden Property Trust	05/29/98	69,518.87	137,360.00
	4,000 sh Centurylink Inc	11/09/10	174,556.29	140,520.00
	2,000 sh Cimarex Energy Co	03/26/03	37,753.33	150,880.00
	1,000 sh Citigroup Inc	02/08/10	32,665.41	44,240.00
	5,000 sh Danaher Corp	01/10/96	19,617.02	310,750.00
	2,000 sh Dominion Resources Inc	08/12/05	81,234.38	116,360.00
	2,000 sh Dover Corp	04/26/11	135,974.20	145,760.00
*	10,000 sh Eaton Vance Ltd	01/30/08	156,900.00	171,000.00
	4,000 sh Harley-Davidson Inc	05/19/93	18,015.66	213,200.00
	4,000 sh Hatteras Financial Corp	01/23/09	108,329.00	109,720.00
	1,533 sh Kraft Foods Group Inc Com	08/06/86	3,264.02	78,995.49
	7,000 sh Linn Energy LLC	01/23/09	15,586.40	265,790.00
	4,599 sh Mondelez Intl Inc Com	08/06/86	6,037.97	140,798.38
	3,000 sh Occidental Petroleum Corp	09/21/00	33,234.11	235,110.00
	4,000 sh Pepsico Inc	09/13/89	35,391.16	316,440.00
	6,000 sh Philip Morris Intl Inc	08/06/86	18,646.33	556,260.00
	4,000 sh State Street Corp	02/25/91	20,442.71	236,360.00
	4,000 sh Stryker Corp	05/11/87	3,126.86	260,960.00
	3,000 sh Suncor Energy Inc	04/26/11	136,030.78	90,030.00
	3,000 sh Wal-Mart Stores Inc	08/07/86	8,368.13	224,490.00
	6,000 sh Walgreen Co	02/07/90	16,037.86	286,080.00
*	10,000 sh Western Asset Premier Bond Fund	01/30/08	141,600.00	155,100.00
			<u>\$ 2,945,191.44</u>	<u>\$ 7,455,552.69</u>

\* Bonds

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form 990-PF Year 2012

Part IV

Statement 5

1(a) <u>Security</u>	1(b) <u>How Acquired</u>	1(c) <u>Date Acquired</u>	1(d) <u>Date Sold</u>	1(e) <u>Gross Sales Price</u>	1(g) <u>Cost/ Basis</u>	1(h) <u>Gain/ (Loss)</u>
5,000 sh Boardwalk Pipeline Partners LP	P	02/20/09	03/27/13	\$ 140,902.83	\$ 50,759.31	\$ 90,143.52
2,000 sh Boardwalk Pipeline Partners LP	P	01/14/11	03/27/13	56,361.05	46,182.70	10,178.35
720 sh Frontier Communications Corp	P	12/03/09	03/27/13	2,774.97	6,140.32	(3,365.35)
9,280 sh Frontier Communications Corp	P	11/09/10	03/27/13	35,766.23	85,048.00	(49,281.77)
2,000 sh Hatteras Fin'l	P	01/14/09	03/27/13	55,366.31	54,027.02	1,339.29
2,000 sh Hatteras Fin'l	P	10/09/09	03/27/13	55,366.31	57,139.80	(1,773.49)
5,000 sh Windstream Corporation	P	02/08/10	03/27/13	42,230.26	51,259.44	(9,029.18)
5,000 sh Windstream Corporation	P	11/08/10	03/27/13	42,230.26	65,395.00	(23,164.74)
5,000 sh Windstream Corporation	P	01/14/11	03/27/13	42,230.27	66,321.40	(24,091.13)
Blackstone Group LP	P	04/26/11	11/30/12	413.00	371.00	42.00
6,000 sh Collective Brands Inc	P	04/26/11	10/09/12	130,500.00	136,374.39	(5,874.39)
0.031 sh Kraft Foods Group Inc Com	P	08/06/86	10/01/12	1.46	0.07	1.39
<b>Total</b>				<b>\$ 604,142.95</b>	<b>\$ 619,018.45</b>	<b>\$(14,875.50)</b>