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Form **990-PF**

Return of Private Foundation

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

OMB No 1545-0052

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

05/01, 2012, and ending

04/30, 2013

Name of foundation WING-BENJAMIN TRUST FUND U/W 10 -242000016800		A Employer identification number 01-6007288
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) 207- 623-5527
City or town, state, and ZIP code BROOKLYN, OH 44144-2302		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 953,135.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

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)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check ☐ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	24,767.	24,767.		STMT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	67,937.			
b	Gross sales price for all assets on line 6a	92,789.			
7	Capital gain net income (from Part IV, line 2)		67,937.		
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)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	92,704.	92,704.		
13	Compensation of officers, directors, trustees, etc.	11,089.	8,317.		2,772.
14	Other employee salaries and wages		NONE	NONE	
15	Pension plans, employee benefits		NONE	NONE	
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) STMT 2	750.	NONE	NONE	750.
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) STMT 3	402.	259.		
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)				
24	Total operating and administrative expenses. Add lines 13 through 23	12,241.	8,576.	NONE	3,522.
25	Contributions, gifts, grants paid	34,824.			34,824.
26	Total expenses and disbursements. Add lines 24 and 25	47,065.	8,576.	NONE	38,346.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	45,639.			
b	Net investment income (if negative, enter -0-)		84,128.		
c	Adjusted net income (if negative, enter -0-)				

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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				
	2	Savings and temporary cash investments				
	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 ▶	NONE			
	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 .	851,191.	895,829.	953,135.	
	c	Investments - corporate bonds (attach schedule)				
	Liabilities	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		Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	851,191.	895,829.	953,135.	
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	Total liabilities (add lines 17 through 22)		NONE			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐					
	and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ ☒					
	27	Capital stock, trust principal, or current funds	851,191.	895,829.		
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds . .				
	30	Total net assets or fund balances (see instructions)	851,191.	895,829.		
31	Total liabilities and net assets/fund balances (see instructions)	851,191.	895,829.			

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	851,191.
2	Enter amount from Part I, line 27a	2	45,639.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	896,830.
5	Decreases not included in line 2 (itemize) ▶ ROUNDING	5	1.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	896,829.

Form 990-PF (2012)

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 PUBLICLY TRADED SECURITIES					
b OTHER GAINS AND LOSSES					
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 2,775.		1,136.	1,639.
b 90,014.		23,716.	66,298.
c			
d			
e			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			1,639.
b			66,298.
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** 67,937.

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	44,086.	898,379.	0.049073
2010	44,831.	912,612.	0.049124
2009	43,626.	851,633.	0.051226
2008	59,971.	836,905.	0.071658
2007	34,103.	1,023,055.	0.033334

2 Total of line 1, column (d) **2** 0.254415

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** 0.050883

4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5 **4** 913,393.

5 Multiply line 4 by line 3 **5** 46,476.

6 Enter 1% of net investment income (1% of Part I, line 27b) **6** 841.

7 Add lines 5 and 6 **7** 47,317.

8 Enter qualifying distributions from Part XII, line 4 **8** 38,346.
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 ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	1,683.
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	1,683.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	NONE
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,683.
6 Credits/Payments:			
a 2012 estimated tax payments and 2011 overpayment credited to 2012	6a	412.	
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	412.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,271.	
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 ☐ NONE Refunded ☐	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? 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		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 ► \$ _____ (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		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? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► ME		
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	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)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form 990-PF (2012)

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation 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		
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ☐ N/A				
14	The books are in care of ☐ KEYBANK, NA Telephone no. ☐ (216) 813-4549			
Located at ☐ 4900 TIEDEMAN, OH-01-49-0150, BROOKLYN, OH ZIP+4 ☐ 44144				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ☐ 15			
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 ☐	16	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
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1b	X
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	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? ☒ Yes ☐ No If "Yes," list the years ☐ 2939		
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	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ☐		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 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	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b	X

Form 990-PF (2012)

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 ☒ NoOrganizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ 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
KEYBANK 286 WATER ST., 3RD FLR, AUGUSTA, ME 04330	TRUSTEE 1	11,089	-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		NONE	NONE	NONE

Total number of other employees paid over \$50,000 ☐ **NONE**

Form 990-PF (2012)

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		NONE
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.	Expenses
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	Amount
1 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3	

Form 990-PF (2012)

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	927,303.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	927,303.
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	927,303.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	13,910.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	913,393.
6	Minimum investment return. Enter 5% of line 5	6	45,670.

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	45,670.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	1,683.
b	Income tax for 2012. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,683.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	43,987.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	43,987.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	43,987.

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	38,346.
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
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	38,346.
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	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	38,346.

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				43,987.
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			NONE	
b Total for prior years 20 <u>10</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2012				
a From 2007	NONE			
b From 2008	385.			
c From 2009	1,522.			
d From 2010	101.			
e From 2011	NONE			
f Total of lines 3a through e	2,008.			
4 Qualifying distributions for 2012 from Part XII, line 4 ► \$ <u>38,346.</u>				
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				38,346.
e Remaining amount distributed out of corpus	NONE			
5 Excess distributions carryover applied to 2012 . (If an amount appears in column (d), the same amount must be shown in column (a))	2,008.			2,008.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	NONE			
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				3,633.
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)	NONE			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	NONE			
10 Analysis of line 9				
a Excess from 2008	NONE			
b Excess from 2009	NONE			
c Excess from 2010	NONE			
d Excess from 2011	NONE			
e Excess from 2012	NONE			

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

4942(j)(3) or

4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	
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).)

N/A

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.

N/A

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:

SEE STATEMENT 7

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines:

SEE ATTACHED STATEMENT FOR LINE 2

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

SEE ATTACHED STATEMENT FOR LINE 2

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE ATTACHED STMT 8	NONE	PUBLIC	ASSIST WORTHY CHARITIES	34,824.
Total			3a	34,824.
b Approved for future payment				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

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	24,767.	
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					
8	Gain or (loss) from sales of assets other than inventory			18	67,937.	
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)				92,704.	
13	Total. Add line 12, columns (b), (d), and (e)					92,704.

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

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

[illegible]

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

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
CTF	16,973.	16,973.
MUTUAL FUNDS	7,749.	7,749.
MM FUND	45.	45.
	-----	-----
TOTAL	24,767.	24,767.
	=====	=====

FORM 990PF, PART I - ACCOUNTING FEES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
TAX PREPARATION FEE (NON-ALLOC	750.			750.
TOTALS	750.	NONE	NONE	750.
	=====	=====	=====	=====

FORM 990PF, PART I - TAXES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
CURRENT YEAR EST TAX PAYMENTS	143.	
FOR TAX W/H ON MUTUAL FUNDS	259.	259.
	-----	-----
TOTALS	402.	259.
	=====	=====

CHARITABLE TRUSTS HOLDINGS REPORT

BK-RG-OFF-ACCOUNT
10-10-123-0016800 WING-BENJAMIN TR FUND PFDN 579 J L LOWTHER 216-813-4570
FISCAL YEAR CODE 0431 AS OF 04-30-2013

REPORT TAC-CRR41
RUN DATE 2013-05-15
BUS DATE 2013-05-14
PAGE 38
SAR ID TAC000PCRR41

CUSIP	ASSET NAME	ACCOUNT NAME	TAX ANALYST/NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
147993D89	KT DIVERSIFIED EQUITY FUND		579 J L LOWTHER	224,468.75	0.00	216,785.26	1,014.190
1941989B5	KT SMALL CAP FUND			45,440.50	0.00	43,666.57	386.043
194198917	KT FIXED INCOME FUND			96,853.38	0.00	88,975.21	14,207.833
464287234	ISHARES MSCI EMERGING MKTS INDEX CLOSED-END FUND			66,709.89	0.00	54,943.39	1,541.000
7495200A1	KT SHORT TERM DEPOSIT FUND			0.34	996.75	997.09	997.090
7495209S3	KT VALUE EQUITY FUND			37,577.91	0.00	43,055.88	95.378
880208400	TEMPLETON GLOBAL BOND FUND OPEN-END FUND ADV CL			121,690.66	0.00	102,483.35	8,941.268
998154223	CHARITABLE INTL EQUITY FUND			56,065.04	0.00	47,403.40	2,641.836
998154231	CHARITABLE MID CAP FUND			104,634.51	0.00	119,648.48	521.947
998155139	CHARITABLE INTERMEDIATE TERM FIXED INCOME FUND			198,697.76	0.00	177,870.04	9,360.570
*** TOTAL ***				952,138.74	996.75	895,828.67	39,707.155

996.75
953,138.49

Stmnt

I

01-6007288

[illegible]

GAINS AND LOSSES FROM PASS-THRU ENTITIES
=====NET SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS
AND OTHER FIDUCIARIESCOMMON TRUST FUNDS 10,604.00
-----TOTAL NET SHORT-TERM GAIN OR LOSS (ROUNDED) 10,604.00
=====NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS
AND OTHER FIDUCIARIESCOMMON TRUST FUNDS 59,743.00
-----TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED) 59,743.00
=====

WING-BENJAMIN TRUST FUND U/W 10 -242000016800
FORM 990PF, PART XV - LINES 2a - 2d
=====

01-6007288

RECIPIENT NAME:

CHRIS COOK

ADDRESS:

KEYBANK, 286 WATER ST., 3RD FLR

AUGUSTA, ME 04330

FORM, INFORMATION AND MATERIALS:

LETTER STATING QUALIFICATIONS AND NEED

SUBMISSION DEADLINES:

NONE

RESTRICTIONS OR LIMITATIONS ON AWARDS:

NONE

STATEMENT 7

ACCT L701 101230016800
PREP 579 ADMN 59 INV 80

KEYBANK NATIONAL ASSOCIATION, TRUSTEE
TAX TRANSACTION DETAIL

PAGE 20
RUN 05/28/2013
09 14 12 AM

TAX CODE/DATE TRANSACTIONS	TAXABLE	INCOME	PRINCIPAL	EDIT NUMBER
102 CHARITABLE DEDUCTION - CURRENT INCOME (CONTINUED)				
04/30/13 KNEISEL HALL CHAMBER MUSIC CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000100 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1304000019
04/30/13 GOODWILL INDUSTRIES OF N NE CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000200 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1304000020
04/30/13 AMHC - TEEN LEADERSHIP CAMP CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000300 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1304000021
04/30/13 THE SUMMER CAMP CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000400 TR CD=339 REG=0 PORT=INC	-3000 00	-3000 00		1304000022
04/30/13 PORTLAND PUBLIC LIBRARY CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000500 TR CD=339 REG=0 PORT=INC	-800 00	-800 00		1304000023
04/30/13 PORTLAND MUSEUM OF ART CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000600 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1304000024
04/30/13 CENTRAL LINCOLN COUNTY YMCA CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000700 TR CD=339 REG=0 PORT=INC	-3000.00	-3000 00		1304000025
04/30/13 MCH/MEALS ON WHEELS CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200000800 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1304000026
04/30/13 VOLUNTEERS OF AMERICA CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001000 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1304000028
04/30/13 HOSPICE OF SOUTHERN MAINE CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001100 TR CD=339 REG=0 PORT=INC	-1273.75	-1273.75		1304000029
04/30/13 PINE TREE HOSPICE CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001200 TR CD=339 REG=0 PORT=INC	-1250 00	-1250 00		1304000030
04/30/13 UNITED WAY OF GREATER PORTLAND CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001300 TR CD=339 REG=0 PORT=INC	-3000.00	-3000 00		1304000031
04/30/13 SWEETSER CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001400 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1304000032
04/30/13 RIVERVIEW FOUNDATION CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001500 TR CD=339 REG=0 PORT=INC	-500 00	-500 00		1304000033
04/30/13 COASTAL TRANS CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001600 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1304000034
04/30/13 FRIENDS OF FORT KNOX CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001700 TR CD=339 REG=0 PORT=INC	-1000 00	-1000 00		1304000035
04/30/13 PREBLE STREET CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001800 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1304000036
04/30/13 MAINE CHILDREN'S TRUST CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#=131200001900 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00		1304000037

Stmnt 8
1/2

102 CHARITABLE DEDUCTION - CURRENT INCOME

05/03/12	CISV USA REDEPOSIT CK #12557358 DATED 4/18/12 RETURN TO SENDER/ATTEMPTED - NOT KNOWN TR TRAN#121240000100 TR CD=339 REG= PORT=INC	1000 00	1000 00	1205000017
05/09/12	CISV CISV USA VILLAGE CAMP 2012 REPLACEMENT CK FOR RETURNED REDEPOSITED CHECK NUMBER 12557358 REQUESTED ON 04/18 /12 - RETURNED DUE TO ADDRESS ISSUE TR TRAN#121300000100 TR CD=339 REG= PORT=INC	-1000 00	-1000 00	1205000018
09/11/12	ST JOSEPH'S COLLEGE SCHOLARSHIP AWARD LADNER, JESSICA 2012 SCHOLARSHIP AWARD TR TRAN#122550000100 TR CD=339 REG= PORT=INC	-1000 00	-1000 00	1209000017
02/01/13	CENTRAL MAINE COMMUNITY COLLEGE SCHOLARSHIP AWARD 2013 SPRING SEMESTER SCHOLARSHIP AWARD MILLS, MICAH JEFFREY TR TRAN#130320000100 TR CD=339 REG= PORT=INC	-1000 00	-1000 00	1302000001
02/01/13	KENNEBEC VALLEY COMMUNITY COLLEGE SCHOLARSHIP AWARD 2013 SPRING SEMESTER DUFOR, ALYSSA JOYCE TR TRAN#130320000200 TR CD=339 REG= PORT=INC	-1000 00	-1000 00	1302000002

CODE/DATE TRANSACTIONS

102 CHARITABLE DEDUCTION - CURRENT INCOME (CONTINUED)

04/30/13	THE CHILDREN'S CENTER CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#131200002000 TR CD=339 REG=0 PORT=INC	-1500.00	-1500 00	1304000038
04/30/13	AUGUSTA BOYS & GIRLS CLUB CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#131200002100 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00	1304000039
04/30/13	CORNERSPRING MONTESSORI SCHOOL CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#131200002200 TR CD=339 REG=0 PORT=INC	-500 00	-500 00	1304000040
04/30/13	JUNIOR ACHIEVEMENT CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#131200002300 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00	1304000041
04/30/13	THE COMMUNITY HEALTH AND COUNSEL CHARITABLE CONTRIBUTION NPTAC 04/29/2013 TR TRAN#131200002400 TR CD=339 REG=0 PORT=INC	-1500 00	-1500 00	1304000042
TOTAL CODE 102 - CHARITABLE DEDUCTION - CURRENT INCOME		-34823 75	-34823 75 0 00	

Sheet 8
2/2