



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

OMB No 1545-0052

2013Department of the Treasury
Internal Revenue Service▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2013 or tax year beginning January 1, 2013, and ending December 31, 2013

Name of foundation FLORENCE & ROBERT SPRAGUE FOUNDATION		A Employer identification number 04-6038620
Number and street (or P O box number if mail is not delivered to street address) 55 Bacon Street	Room/suite	B Telephone number (see instructions) 508-653-7833
City or town, state or province, country, and ZIP or foreign postal code Natick, MA 01760-2901		C If exemption application is pending, check here <input type="checkbox"/>
G 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		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) ▶ \$ 373,616	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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)	0			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	1	1	1	
	4 Dividends and interest from securities	12,239	12,239	12,239	
	5a Gross rents	0	0	0	
	b Net rental income or (loss)	0			
	6a Net gain or (loss) from sale of assets not on line 10	66,440			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		66,440		
	8 Net short-term capital gain			6,941	
	9 Income modifications			0	
	10a Gross sales less returns and allowances	0			
b Less: Cost of goods sold	0				
c Gross profit or (loss) (attach schedule)	0		0		
11 Other income (attach schedule)	0	0	0		
12 Total. Add lines 1 through 11	78,680	78,680	19,181		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0	0	0	0
	14 Other employee salaries and wages	0	0	0	0
	15 Pension plans, employee benefits	0	0	0	0
	16a Legal fees (attach schedule)	0	0	0	0
	b Accounting fees (attach schedule)	550	550	550	550
	c Other professional fees (attach schedule)	3,471	3,471	3,471	3,471
	17 Interest	0	0	0	0
	18 Taxes (attach schedule) (see instructions)	0	0	0	0
	19 Depreciation (attach schedule) and depletion	0	0	0	
	20 Occupancy	0	0	0	0
	21 Travel, conferences, and meetings	0	0	0	0
	22 Printing and publications	0	0	0	0
	23 Other expenses (attach schedule)	35	35	35	35
	24 Total operating and administrative expenses. Add lines 13 through 23	4,056	4,056	4,056	4,056
	25 Contributions, gifts, grants paid	13,250			13,250
26 Total expenses and disbursements. Add lines 24 and 25	17,306	4,056	4,056	17,306	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	61,374				
b Net investment income (if negative, enter -0-)		74,624			
c Adjusted net income (if negative, enter -0-)			15,125		

17

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	345	0	0
	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 ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	337,518	373,616	373,616
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶			
Liabilities	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)	337,863	373,616	373,616
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
Net Assets or Fund Balances	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)	0	0	
	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			
	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)			
	31 Total liabilities and net assets/fund balances (see instructions)	337,863	373,616	

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	337,863
2 Enter amount from Part I, line 27a	2	61,374
3 Other increases not included in line 2 (itemize) ▶	3	0
4 Add lines 1, 2, and 3	4	399,237
5 Decreases not included in line 2 (itemize) ▶ unrealized losses	5	25,621
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	373,616

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 Schedule D attached for Gains and losses on Sales of Stock				
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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	66,440	
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	6,941	

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.

(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))
2012			
2011			
2010			
2009			
2008			
2 Total of line 1, column (d)			2
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
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4
5 Multiply line 4 by line 3			5
6 Enter 1% of net investment income (1% of Part I, line 27b)			6
7 Add lines 5 and 6			7
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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
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		1,227
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		0
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		1,227
6	Credits/Payments:			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7		0
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		1249
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		0
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		0

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?		✓
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>		✓
c Did the foundation file Form 1120-POL for this year?		
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		✓
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>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		✓
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		✓
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ Massachusetts		
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>	✓	
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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		✓

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		✓
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	✓	
Website address ▶				
14	The books are in care of ▶ Henry E. Bratcher III, Co-Trustee		Telephone no. ▶	
	Located at ▶ 55 Bacon St. Natick MA 01760		ZIP+4 ▶ 01760	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here. ▶ <input checked="" type="checkbox"/>			
	and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 2013, 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	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <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 instructions)?	1b	
	Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c	✓
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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <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	✓
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 2013 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 2013.</i>)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2013?	4b	✓

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
Dr. John L. Sprague, Co-Trustee 175 Bee Hill Road Williamstown, MA 01267	Co-Trustee 2 hours	0	0	0
Henry Bratcher, Co-Trustee 55 Bacon St. Natick, MA 01760	Co-Trustee 2 hours	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	n/a	0	0	0
Total number of other employees paid over \$50,000				0

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	355,741
b	Average of monthly cash balances	1b	142
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	355,883
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	0
3	Subtract line 2 from line 1d	3	355,883
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	5,336
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	350,547
6	Minimum investment return. Enter 5% of line 5	6	17,527

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	17,527
2a	Tax on investment income for 2013 from Part VI, line 5	2a	0
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	17,527
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	17,527
6	Deduction from distributable amount (see instructions)	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	17,527

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	17,306
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	17,306
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	17,306

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				17,527
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				16,964
b From 2009				13,250
c From 2010				10,585
d From 2011				15,585
e From 2012				14,085
f Total of lines 3a through e	70,469			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 17,306				
a Applied to 2012, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions)		0		
c Treated as distributions out of corpus (Election required—see instructions)	0			
d Applied to 2013 distributable amount				17,527
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
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		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				
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 2008 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	70,248			
10 Analysis of line 9:				
a Excess from 2009				12,687
b Excess from 2010				10,585
c Excess from 2011				15,585
d Excess from 2012				14,085
e Excess from 2013				17,306

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 2013, 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)

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) 2013	(b) 2012	(c) 2011	(d) 2010	
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)(ii)				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)**1 Information Regarding Foundation Managers:**

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

None

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

None

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

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

- a** The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

FLORENCE & ROBERT SPRAGUE FOUNDATION 175 Bee Hill Road WILLIAMSTOWN, MA 01267

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

None

- c** Any submission deadlines:

None

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

None

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 <i>Paid during the year</i> See List attached			For Education, Art, Science and betterment of people in need	13,250
Total			3a	13,250
b <i>Approved for future payment</i>				
Total			3b	0

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

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

[illegible]

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

Signature of officer or trustee

4/30/14
Date

Dr. John L. Sprague, Co-Trustee
Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Henry E. Bratcher III

Preparer's signature _____

parent's signature [Signature]

Date _____

Check ☐ if self-employed

PTIN

Firm's name ▶ **Henry E. Bratcher III, Co-Trustee**

Firm's EIN ▶ 020365982

Firm's address ► 55 Bacon St. Natick MA 01760

Phone no **413-458-5377**

FLORENCE & ROBERT SPRAGUE FOUNDATION 2013 04-6038620

Attachments to 990-PF

- 1) 2013 990-PF
- 2) Contribution list 2013
- 3) Expenses
 - 16b \$550 for Tax Preparation
 - 23 \$35 MA filing fees (\$35 fee for form PC)

FLORENCE & ROBERT SPRAGUE FOUNDATION 2012 04-6038620

Attorney General # 008511

Answers to MA Attorney General Form PC # 17 and #18:

#17 Dr. John L. Sprague, 175 Bee Hill Road, Williamstown, MA 01267

Henry E. Bratcher III, 55 Bacon Street Natick MA 01760

#18 Same as #17

All are responsible for custody of the funds, distribution of the funds, financial records and sign checks. There was no fund raising activity in 2013.

04-6038620

CONTRIBUTIONS - 2013

FLORENCE & ROBERT SPRAGUE FOUNDATION

Northern Berkshire YMCA	\$ 250.00
Williamstown Theatre Foundation	5,000.00
Williamstown Rural Lands Foundation	1,000.00
Williamstown Community Chest	1,000.00
Northern Berkshire United Way	1,000.00
North Adams Regional Hospital – Care Campaign	<u>5,000.00</u>
 TOTAL	 \$ 13,250.00

Line 16C
04-6038626

2013 SUMMARY AMENDMENT

Page 22 of 24

Amended Date: 2/28/14

Your Financial Advisor :
BALIS/FUCHS JR/SCHULMAN
375 PARK AVENUE
10TH FLOOR
NEW YORK, NY 10152
(212) 214-3310

THE FLORENCE AND ROBERT
SPRAGUE FOUNDATION
FSG STRATEGIES MOD GR & INC +
175 BEE HILL ROAD
WILLIAMSTOWN MA 01267-2703

Account Number: 3049-1836

Details of the Year-End Account Summary

Any references below to adjusted gross income (AGI) are generally applicable only to individuals, trusts and estates subject to income tax reporting requirements. Always consult with your Tax Advisor.

Miscellaneous Activity Summary

Line Ref	Type	Amount
1	Miscellaneous Interest	0.00
2	Municipal Bonds - OID Not Subject to AMT	0.00
3	Municipal Bonds - OID Subject to AMT	0.00
4	Expenses Subject to 2% of Adjusted Gross Income	0.00
5	Expenses Not Subject to 2% Adjusted Gross Income	0.00
6	Widely Held Fixed Investment Trusts - Other Items	See Detail
7	Master Limited Partnership Distributions	0.00
8	Investment Expense Withheld from Tax-Exempt Income	0.00
9	Federally Non-reportable Dividends and Interest	0.00
10	Accrued Interest on Purchases	0.00
11	Federal Tax Exempt Accrued Interest on Purchases	0.00
12	Other Supplementary Information	0.00
13	Option Premiums	0.00
14	Advisory Fees	3,471.35
15	American Depositary Receipt (ADR) Fees	0.00

Miscellaneous Activity Detail

Description	Notes	Payment Date	# of Payments	Activity	Amount	Line Ref	CUSIP
PIM FEE		VARIOUS	4	ADVISORY FEES	-3,471.35	14	
TOTAL ADVISORY FEES					-3,471.35	14	

001 / PNZZ / PNTQ

Sch D-1
04-6038620

2013 SUMMARY AMENDMENT

Page 14 of 24

Amended Date: 2/28/14

Your Financial Advisor :
BALISFUCHS JR/SCHULMAN
375 PARK AVENUE
10TH FLOOR
NEW YORK, NY 10152
(212) 214-3310

THE FLORENCE AND ROBERT
SPRAGUE FOUNDATION
FSG STRATEGIES MOD GR & INC +
175 BEE HILL ROAD
WILLIAMSTOWN MA 01267-2703

Account Number: 3049-1836

Year-End Account Summary

This information is NOT provided to the Internal Revenue Service, but is being provided to you for courtesy purposes.
Please consult with your Financial Advisor or Tax Advisor regarding specific questions.

continued

SHORT TERM GAINS OR LOSSES (Box 1c) FOR COVERED SECURITIES (Box 6) Proceeds from Broker and Barter Exchange Transactions for 2013

8-Description / CUSIP 1a-Date of Sale or Exchange	1e-Quantity Sold	1b-Date of Acquisition	2a-Sales Price*	3-Cost or Other Basis	Supplemental Information Gain or Loss Amount	Additional Information
UNITEDHEALTH GROUP / 91324P102 INC	76.0000	01/09/13	4,478.01	3,956.56	521.45	
	16.0000	02/06/13	942.75	915.29	27.46	
04/22/13	92.0000	Various	5,420.76	4,871.85	548.91	SALE
						TOTAL 2 LOTS
WAL-MART STORES INC / 931142103 11/25/13	2.0000	01/09/13	160.71	137.14	23.57	SALE

TOTAL SHORT TERM GAINS OR LOSSES FOR COVERED SECURITIES

251,383.28 244,442.29 6,940.99

LONG TERM GAINS OR LOSSES (Box 1c) FOR COVERED SECURITIES (Box 6) Proceeds from Broker and Barter Exchange Transactions for 2013

8-Description / CUSIP 1a-Date of Sale or Exchange	1e-Quantity Sold	1b-Date of Acquisition	2a-Sales Price*	3-Cost or Other Basis	Supplemental Information Gain or Loss Amount	Additional Information
ABBOTT LABORATORIES / 002824100 11/25/13	6.0000	04/05/12	229.14	178.26	50.88	SALE
ORCHIDS PAPER PRODUCTS / 68572N104 CO 11/25/13	7.0000	04/05/12	228.69	127.89	100.80	SALE
SEADRILL LTD / G7945E105 01/09/13	86.0000	03/28/11	3,234.39	3,165.06	69.33	SALE
09/26/13	20.0000	03/28/11	918.44	736.06	182.38	SALE
11/25/13	4.0000	03/28/11	170.64	147.22	23.42	SALE



Sch D-2
04-6038620

2013 SUMMARY AMENDMENT

Page 15 of 24

Amended Date: 2/28/14

Your Financial Advisor :
BALIS/FUCHS JR/SCHULMAN
375 PARK AVENUE
10TH FLOOR
NEW YORK, NY 10152
(212) 214-3310

THE FLORENCE AND ROBERT
SPRAGUE FOUNDATION
FSG STRATEGIES MOD GR & INC +
175 BEE HILL ROAD
WILLIAMSTOWN MA 01267-2703

Account Number: 3049-1836

Year-End Account Summary

This information is NOT provided to the Internal Revenue Service, but is being provided to you for courtesy purposes.
Please consult with your Financial Advisor or Tax Advisor regarding specific questions.

continued

LONG TERM GAINS OR LOSSES (Box 1c) FOR COVERED SECURITIES (Box 6) Proceeds from Broker and Barter Exchange Transactions for 2013

8-Description / CUSIP 1a-Date of Sale or Exchange	1e-Quantity Sold	1b-Date of Acquisition	2a-Sales Price*	3-Cost or Other Basis	Supplemental Information Gain or Loss Amount	Additional Information
TICC CAPITAL CORP / 87244T109 01/09/13	500.0000	03/28/11	5,261.38	5,256.90	4.48	SALE
VERIZON COMMUNICATIONS / 92343V104 COM						
01/09/13	100.0000	03/28/11	4,305.30	3,764.50	540.80	SALE
09/26/13	23.0000	03/28/11	1,093.49	865.84	227.65	SALE
11/25/13	3.0000	03/28/11	150.12	112.94	37.18	SALE

TOTAL LONG TERM GAINS OR LOSSES FOR COVERED SECURITIES

15,591.59 14,354.67 1,236.92

LONG TERM GAINS OR LOSSES (Box 1c) FOR NONCOVERED SECURITIES (Box 6) Proceeds from Broker and Barter Exchange Transactions for 2013

8-Description / CUSIP 1a-Date of Sale or Exchange	1e-Quantity Sold	1b-Date of Acquisition	2a-Sales Price*	3-Cost or Other Basis	Supplemental Information Gain or Loss Amount	Additional Information
APPLE INC / 037833100 01/09/13	41.0000	04/15/10	21,417.92	10,208.59	11,209.33	SALE
POLARIS INDS INC / 731068102						
01/09/13	159.0000	11/17/10	13,956.46	5,733.86	8,222.60	SALE
09/26/13	33.0000	11/17/10	4,208.56	1,190.05	3,018.51	SALE
11/25/13	1.0000	11/17/10	134.34	36.07	98.27	SALE
RIOCAN REAL ESTATE INVT / 766910103 TR UNIT						
01/09/13	200.0000	12/08/10	5,556.38	4,352.00	1,204.38	SALE

001 / PNZ2 / PNTQ

Sch 0-3
04-6038620

2013 SUMMARY AMENDMENT

Page 16 of 24

Amended Date: 2/28/14

Your Financial Advisor :
BALIS/FUCHS JR/SCHULMAN
375 PARK AVENUE
10TH FLOOR
NEW YORK, NY 10152
(212) 214-3310

THE FLORENCE AND ROBERT
SPRAGUE FOUNDATION
FSG STRATEGIES MOD GR & INC +
175 BEE HILL ROAD
WILLIAMSTOWN MA 01267-2703

Account Number: 3049-1836

Year-End Account Summary

This information is NOT provided to the Internal Revenue Service, but is being provided to you for courtesy purposes.
Please consult with your Financial Advisor or Tax Advisor regarding specific questions.

continued

LONG TERM GAINS OR LOSSES (Box 1c) FOR NONCOVERED SECURITIES (Box 6) Proceeds from Broker and Barter Exchange Transactions for 2013

8-Description / CUSIP 1a-Date of Sale or Exchange	1e-Quantity Sold	1b-Date of Acquisition	2a-Sales Price*	3-Cost or Other Basis	Supplemental Information	
					Gain or Loss Amount	Additional Information
ROSS STORES INC / 778296103 (CALIF) 01/09/13	200.0000	04/15/10	11,422.14	5,696.00	5,726.14	SALE
TICC CAPITAL CORP / 87244T109 01/09/13	500.0000	11/17/10	5,261.38	5,378.50	-117.12	SALE
VERMILION ENERGY INC / 923725105 01/09/13	300.0000	07/16/10	15,902.64	9,504.55	6,398.09	SALE
VODAFONE GROUP PLC / 92857W209 SPONSORED ADR NEW 01/09/13	400.0000	11/18/09	10,597.48	9,174.20	1,423.28	SALE
TOTAL LONG TERM GAINS OR LOSSES FOR NONCOVERED SECURITIES			88,457.30	51,273.82	37,183.48	

PARTNERSHIP DISPOSITIONS FOR NONCOVERED SECURITIES Proceeds from Broker and Barter Exchange Transactions for 2013

8-Description / CUSIP 1a-Date of Sale or Exchange	1e-Quantity Sold	1b-Date of Acquisition	2a-Sales Price*	3-Cost or Other Basis	Supplemental Information	
					Gain or Loss Amount	Additional Information
SUNOCO LOGISTICS PARTNER / 86764L108 SHIP LP 01/09/13	600.0000	04/06/09	31,736.41	10,657.66	21,078.75	SALE
TOTAL PARTNERSHIP DISPOSITIONS			31,736.41	10,657.66	21,078.75	

*Box 2a Sales price less commissions and option premiums