



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



Form **990-PF****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 , 2013, and ending , 20

Name of foundation Baker Brook Foundation: H Leonard, K Angell, W Leonard, D Leonard Co-Trustees		A Employer identification number 04 6879863
Number and street (or P O box number if mail is not delivered to street address) 267 Main Street	Room/suite	B Telephone number (see instructions) 978 287 4353
City or town, state or province, country, and ZIP or foreign postal code Concord MA 01742		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) ▶ \$ 794,140	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	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)
------------------------------------	---------------------------	-------------------------	---

See Sched D

Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)	735			
	2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	23	23		
	4	Dividends and interest from securities	18,781	18,781		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	39,199			
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)		39,199		
	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	58,738	58,003			
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	700	700		700
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	35			35
	24	Total operating and administrative expenses. Add lines 13 through 23	735	700		735
	25	Contributions, gifts, grants paid	39,999			39,999
26	Total expenses and disbursements. Add lines 24 and 25	40,734	700		40,734	
27	Subtract line 26 from line 12:					
a	Excess of revenue over expenses and disbursements	18,004				
b	Net investment income (if negative, enter -0-)		57,303			
c	Adjusted net income (if negative, enter -0-)					

For Paperwork Reduction Act Notice, see instructions.

Cat No 11289X

Form **990-PF** (2013)

9

See Sched E

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	7,445	17,469	17,469
	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) <i>See Sched E</i>	233,066	287,403	290,762
	c Investments—corporate bonds (attach schedule) <i>F</i>	432,964	386,607	485,910
	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)	673,475	691,479	794,140	
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 Total liabilities (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	673,475	691,479	
	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)	673,475	691,479	
	31 Total liabilities and net assets/fund balances (see instructions)			

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	673,475
2 Enter amount from Part I, line 27a	2	18,004
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	691,479
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	691,479

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 G			
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	39,199
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))
2012	40,285	725,486	.0555
2011	53,535	762,874	.0702
2010	40,296	705,811	.0571
2009	38,153	640,727	.0595
2008	38,945	738,714	.0527

2	Total of line 1, column (d)	2	.2950
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	.0590
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	763,177
5	Multiply line 4 by line 3	5	45,027
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	573
7	Add lines 5 and 6	7	45,600
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	40,734

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)	1	1,146
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	
3	Add lines 1 and 2	3	1,146
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1,146
6	Credits/Payments:		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,000
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	1,000
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	146
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 2014 estimated tax 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?		✓
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. ▶ \$ <u>0</u> (2) On foundation managers. ▶ \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ <u>0</u>		
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? Website address ▶ <i>n/a</i>	13	✓	
14	The books are in care of ▶ Herman B. Leonard, Co-Trustee Telephone no. ▶ 978 287 4353 Located at ▶ 267 Main Street Concord MA ZIP+4 ▶ 01742-2405			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
16	At any time during calendar year 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? 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 ✓

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)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	1b	
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? (Use <i>Schedule C, Form 4720</i> , to determine if the foundation had excess business holdings in 2013.)	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
Herman B Leonard				
267 Main Street Concord MA 01742	Co-Trustee / 2	-0-	-0-	-0-
Kathryn A. Angell				
267 Main Street Concord MA 01742	Co-Trustee / 2	-0-	-0-	-0-
Whitney A. Leonard				
73 Bishop Street Apt. 2 New Haven CT 06511	Co-Trustee / .2	-0-	-0-	-0-
Dana A Leonard				
16 Short Street Apt. 1B Brookline MA 02446	Co-Trustee / .2	-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		NONE	NONE	NONE

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

NONE

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

Part IX-A Summary of Direct Charitable Activities

Expenses

NONE

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

NONE

Form **990-PF** (2013)

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	769,982
b	Average of monthly cash balances	1b	4,817
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	774,799
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	
3	Subtract line 2 from line 1d	3	774,799
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	11,622
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	763,177
6	Minimum investment return. Enter 5% of line 5	6	38,159

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	38,159
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,146
b	Income tax for 2013. (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,146
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	37,013
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	37,013
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	37,013

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	40,734
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	40,734
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	40,734

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				37,013
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			(203)	
b Total for prior years: 20____, 20____, 20____		-0-		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	-0-			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ <u>40,734</u>				
a Applied to 2012, but not more than line 2a			(203)	
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				40,937
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).)	-0-			-0-
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			-0-	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				(3,924)
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	-0-			
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	-0-			
10 Analysis of line 9.				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

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)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon.					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter ² / ₃ of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

Herman B Leonard, Co-Trustee

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

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

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

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

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

c Any submission deadlines

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

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Form **990-PF** (2013)

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	NONE		NONE		NONE	NONE
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					
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					
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)		NONE		NONE	NONE
13	Total. Add line 12, columns (b), (d), and (e)					

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

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

[illegible]

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


1	Yes	No
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.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
		3/30/2019	Co-Trustee
	Signature of officer or trustee	Date	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	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

Schedule A

**Baker Brook Foundation
FY 2013**

December 1, 2012 -- November 30, 2013

Schedule of Professional Fees

FY 2013 Form 990 PF Part I Line 16c

Financial investment advisory fees	0
Total	0

Schedule B

**Baker Brook Foundation
FY 2013**

December 1, 2012 -- November 30, 2013

Schedule of Tax Payments

FY 2013 Form 990 PF Part I Line 18

Federal investment income tax payments:	
3/13 estimated tax payment	0
7/29/2013 by EFTPS from H. B. Leonard	700
5/13 estimated tax payment	0
8/13 estimated tax payment	0
Total taxes paid	700

Schedule C

Baker Brook Foundation
FY 2013

December 1, 2012 – November 30, 2013

Schedule of Other Expenses

FY 2013 Form 990 PF Part I Line 23

State Registration Fee	35
Financial redemption fees	0
Banking Fee	0
 Total Other Expenses	 35

Schedule D

Baker Brook Foundation

FY 2013

December 1, 2012 -- November 30, 2013

Statement of Revenues and Expenses

FY 2013 Form 990 PF Part I

	Actual	IRS Basis
Revenues		
Gifts	735	735
Non-capital gains investment income		
Int on savings	23	
Div and int from sec	18,781	
Total	18,804	18,804
Capital gains investment income	39,199	39,199
Total Revenues	58,738	58,738

Contributions and Expenses

Contributions Paid

AIDS Action Committee of MA	250
AFS- USA	500
Alaska Conservation Foundation	1,000
Americans for Peace Now	500
Boston Women's Fund	750
Casa Myrna Vasquez	1,000
Center for Reproductive Rights	1,500
Defenders of Wildlife	1,125
Earthjustice	3,000
Environmental Defense Fund	1,500
Gay and Lesbian Alliance Against	750
Global Fund for Women	2,000
Grassroots International	500
Greater Yellowstone Coalition	4,374
High Mountain Institute	1,000
Honor the Earth	2,500
Indian Law Resource Center	2,500
Mass Center for Native Amercar	1,000
Medical Stdents for Choice	1,000
Mercy Corps	3,000
Mountain Institute	250
National Center for Lesbian Right	750
National Parks Conservation Assc	1,000
Natural Resources Defense Coun	2,000
Peaceful Tomorrows	500
People for the American Way Fou	1,000
Planned Parenthood Federation c	1,500

	Sankofa: Ghana Children's Founc	500		
	Sierra Club Foundation	500		
	The American Chestnut Foundati	1,000		
	Vermont Natural Resources Cour	500		
	Wild Things Unlimited	750		
	Total Contributions Paid		39,999	39,999
Expenses				
	Investment advisory fees	0		
	Investment interest	0		
	Fed 2% inv inc excise tax	700		
	Other expenses:			
	State registration fee	35		
	Banking fee			
	Account transfer fee			
	Legal expenses	0		
	Total Expenses	735		735
	Total Expenses and Contributions		40,734	40,734
	Excess of Revenues over Contributions and Expenses		18,004	18,004

Schedule E

Baker Brook Foundation

FY 2013

December 1, 2012 -- November 30, 2013

Statement of Assets and Liabilities

FY 2013 Form 990 PF Part II

	At Market Value	At Book Value	At Donor's Basis
Cash and Cash Equivalent	48,844	48,844	48,844
Less Checks Outstanding	31,375	31,375	31,375
Net Cash due from Unsettled Trades	0	0	0
Total, Cash Assets	17,469	17,469	17,469
Corporate Bonds and Mutual Funds	290,762	287,403	287,403
Equities and Mutual Funds	485,910	386,607	321,482
Total, All Financial Assets	794,140	691,479	626,354

Schedule F

Baker Brook Foundation

FY 2013

December 1, 2012 – November 30, 2013

Schedule of Corporate Investments

FY 2012 Form 990 PF Part II Lines 1, 10b, 10c

	Book Value	Market Value
Cash and Cash Equivalent	48,844	48,844
Less Checks Outstanding	31,375	31,375
Net Cash due from Unsettled Trades	0	0
Total, Cash Assets	17,469	17,469
Corporate Bonds (Mutual Funds)	287,403	290,762
Corporate Equities and Stock Mutual Funds	386,607	485,910
Total, All Financial Assets	691,479	794,140

Summary of Equity and Mutual Fund Assets:

				Totals	674,011	776,672
Purch Date	Shares	Company	Basis	Tot Basis	Mkt Price	Mkt Val
Donor stock:						
23-Apr-99	2000	Converse	32.5625	65,125	8.26	16,521
Acquired Stock and Mutual Funds:						
(insert below this row)						
Stock	12-Jul-10	1667 482 Emerg Mkts Stk Idx Adm (VEMAX)	32.35	53,943.04	34.47	57,474
Stock	12-Jul-10	447 018 Energy Fund Adm (VGELX)	98.70	44,120.72	128.32	57,361
Bonds	12-Jul-10	5547 993 Infl Prot Sec Adm (VAIPX)	25.56	141,806.70	26.11	144,831
Stock	12-Jul-10	3146 382 Intl Value Fund (VTRIX)	27.22	85,644.51	37.34	117,479
Stock	12-Jul-10	880.116 Mid-Cap Index Fund Adm (VIMAX)	75.04	66,043.94	133.81	117,766
Bonds	12-Jul-10	13556 476 Short Term Inv Gr Adm (VFSUX)	10.74	145,596.55	10.76	145,931
Stock	12-Jul-10	714 159 500 Index Fund Adm (VFIAX)	100.44	71,730.13	167.06	119,309

Schedule G

Baker Brook Foundation

FY 2013

December 1, 2013 – November 30, 2014

Schedule of Capital Gains and Losses

FY 2012 Form 990 PF Part IV

Totals	63,337 44	102,536 76	39,199 32
--------	-----------	------------	-----------

Purch Date	Shares	Company	Basis	Tot Basis	Sale Date	Sale Price	Sale Cst	Proceeds	Gain/Loss
(add below this line)									
1-Jul-10	0	Emerg Mkts Stk Idx Adm (VEMAX)	-	-				-	0 00
1-Jul-10	73 782	Energy Fund Adm (VGELX)	97.93	7,225 29	5-Nov-13	129 1000		9,525 26	2,299 97
1-Jul-10	0	Infl Prot Sec Adm (VAIPX)	-	-				-	0 00
1-Jul-10	313 69	Intl Value Fund (VTRIX)	27 11	8,504 36	5-Nov-13	36 7100		11,515 56	3,011 20
1-Jul-10	334 682	Mid-Cap Index Fund Adm (VIMAX)	74 50	24,932 72	5-Nov-13	131 6100		44,047 50	19,114 78
1-Jul-10	0	Short Term Inv Gr Adm (VFSUX)	-	-				-	0 00
1-Jul-10	230 098	500 Index Fund Adm (VFIAX)	98.55	22,675 08	5-Nov-13	162 7500		37,448 45	14,773 37

Schedule H

Baker Brook Foundation

FY 2012

December 1, 2012 -- November 30, 2013

Schedule of Grants and Contributions Paid

FY 2012 Form 990 PF Part XV line 3a

Index	Name of Organization	Relnshp to mgr or contributor	Status	Purpose	Amount
1	AIDS Action Committee of MA 294 Washington Street Boston, MA 02108	none	501c(3)	prevent new HIV infections & optimize health of those infected	250
2	AFS- USA P.O. Box 1857 Merrifield, VA 22116	none	501c(3)	build worldwide understanding	500
3	Alaska Conservation Foundation 441 West Fifth Avenue, Suite 402 Anchorage, AK 99501	none	501c(3)	protect Alaskan ecosystems	1,000
4	Americans for Peace Now 1815 H Street, NW Washington, D.C. 20006	none	501c(3)	respect rights as seek comprehensive political settlement in Mid-East	500
5	Boston Women's Fund 14 Beacon Street Suite 805 Boston MA 02108	none	501c(3)	women's empowerment grants	750
6	Casa Myrna Vasquez PO Box 180019 Boston, MA 02118	none	501c(3)	eradicate violence against women and children and work for social justice	1,000
7	Center for Reproductive Rights 120 Wall St. New York, NY 10005	none	501c(3)	use the law to advance reproductive freedom as fundamental human right	1,500
8	Defenders of Wildlife P.O. Box 1553 Merrifield, VA 22116	none	501c(3)	conserve native wild animals and protect habitats	1,125
9	Earthjustice 426 17th Street, 6th Floor Oakland, CA 94612	none	501c(3)	protect national parks, wildlife habitat, achieve enviro justice	3,000

10 Environmental Defense Fund PO Box 5055 Hagerstown, MD 21741	none	501c(3)	protect & defend natural environment & wildlife	1,500
10 Feminist Majority Foundation 1699 Wilson Boulevard, Suite 801 Arlington, VA 22209	none	501c(3)	empowerment of women and ending Afghan gender apartheid	
11 Gay and Lesbian Alliance Against Defamation 5455 Wilshire Boulevard #1500 Los Angeles CA 90036	none	501c(3)	promote and ensure fair, inclusive representation as means to eliminate homophobia	750
12 Global Fund for Women 1375 Sutter Street, Suite 400 San Francisco, CA 94109	none	501c(3)	women's rights organizations worldwide grants	2,000
13 Grassroots International 179 Boylston Street Boston, MA 02130	none	501c(3)	promote global justice through partnerships with social change organizations	500
14 Greater Yellowstone Coalition PO Box 1874 Bozeman MT 59771	none	501c(3)	conserve and protect Greater Yellowstone ecosystem	4,374
15 High Mountain Institute Post Office Box 970 Leadville, CO 80461	none	501c(3)	educate for wilderness leadership and increased understanding of wilderness; support financial aid	1,000
16 Honor the Earth 2104 Stevens Avenue South Minneapolis, MN 55404	none	501c(3)	create awareness & support for Native environmental issues & develop resources for sustainable Native communities	2,500
17 Indian Law Resource Center 602 North Ewing Street Helena MT 58601	none	501c(3)	legal assistance to Native tribes and nations	2,500
18 Mass. Center for Native American Awareness P.O. Box 5885 Boston, MA 02114	none	501c(3)	provide educational programs to confront & correct misconceptions & stereotypes about Native American history & issues	1,000
19 Medical Students for Choice PO Box 5632 Montgomery AL 36177	none	501c(3)	ensuring full range of reproductive health care choices	1,000
20 Mercy Corps Dept. W PO Box 2669 Portland, OR 97208	none	501c(3)	humanitarian relief & development programs	3,000

21	Mountain Institute 1828 L St NW Washington, DC 20036	none	501c(3)	advance mountain cultures & preserve mountain environments	250
22	National Center for Lesbian Rights 870 Market Street San Francisco CA 94102	none	501c(3)	advance legal and human rights of lesbian, gay, bisexual, and transgender people	750
23	National Parks Conservation Assc 1300 19th Street, NW Washington, DC 20036	none	501c(3)	protect & enhance national park system	1,000
24	Natural Resources Defense Council 40 West 20th St. New York, NY 10011	none	501c(3)	environmental sustainability & justice	2,000
24	Partners in Health 888 Commonwealth Ave. Boston, MA 02215	none	501c(3)	provide preferential health care options for the poor; Haiti medical care	
25	Peaceful Tomorrows 5111 Telegraph #185 Oakland, CA 94609	none	501c(3)	seek peaceful options in search for justice by identifying commonality with other people	500
26	People for the American Way Foundation 2000 M St , NW Washington, DC 20036	none	501c(3)	affirm respect for diversity & equal justice	1,000
27	Planned Parenthood Federation of Amer 434 West 33rd St New York, NY 10001	none	501c(3)	reproductive health care services & education	1,500
28	Sankofa. Ghana Children's Foundation 200 South Biscayne Blvd. Suite 505 Miami, FL 33131	none	501c(3)	Improve educational opportunities in Hoehoe, Ghana educational opportunities	500
29	Sierra Club Foundation 85 Second Street, Suite 750 San Francisco, CA 94105	none	501c(3)	protect the environment; provide urban children with outdoor environmental opportunities through Inner City Outings	500
30	The American Chestnut Foundation 469 Main Street PO Box 4044 Bennington VT 05201	none	501c(3)	restore American chestnut trees to Eastern forests	1,000
31	Vermont Natural Resources Council 9 Bailey Avenue Montpelier VT 05602	none	501c(3)	protect Vermont's natural resources and environment	500
32	Wild Things Unlimited PO Box 1522 Bozeman, MT 59771	none	501c(3)	increase effectiveness of wildlife management	750
Total Contributions and Grants Paid					39,999