Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ *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*

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning , 2013, and ending , 20

Name of foundation: C M H FOUNDATION 852447010

A Employer identification number: 22-2880634

Number and street (or P O box number if mail is not delivered to street address): CHOATE HALL & STEWART PO BOX 961019

Room/suite:

B Telephone number (see instructions): 617-248-4760

City or town, state or province, country, and ZIP or foreign postal code: BOSTON, MA 02196

C If exemption application is pending, check here ▶ ☐

D 1 Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

H Check type of organization: [X] Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ $ 1,145,625.

J Accounting method: [X] Cash ☐ Accrual ☐ Other (specify) ________ *(Part I, column (d) must be on cash basis)*

Part I Analysis of Revenue and Expenses *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

	Line	Description	(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)	200,000.			
	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	22,895.	22,801.		STMT 1
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	92,522.			
	b	Gross sales price for all assets on line 6a 1,568,376.				
	7	Capital gain net income (from Part IV, line 2)		92,522.		
	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	315,417.	115,323.		
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) STMT 2	14,909.	11,181.		3,727.
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STMT 3	1,557.	1,557.		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule) STMT 4	150.			35.
	24	**Total operating and administrative expenses** Add lines 13 through 23	16,616.	12,738.		3,762.
	25	Contributions, gifts, grants paid	246,000.			246,000.
	26	**Total expenses and disbursements** Add lines 24 and 25	262,616.	12,738.		249,762.
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	52,801.			
	b	**Net investment income** (if negative, enter -0-)		102,585.		
	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 (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
1	Cash - non-interest-bearing	7,910.	20,295.	20,295.
2	Savings and temporary cash investments	33,842.	70,048.	33,842.
3	Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
4	Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges			
10 a	Investments - U S and state government obligations (attach schedule)			
b	Investments - corporate stock (attach schedule)	991,889.	996,551.	1,091,488.
c	Investments - corporate bonds (attach schedule)			
11	Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments - mortgage loans			
13	Investments - other (attach schedule)			
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)	1,033,641.	1,086,894.	1,145,625.
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	
	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	1,033,641.	1,086,894.	
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)	1,033,641.	1,086,894.	
31	**Total liabilities and net assets/fund balances** (see instructions)	1,033,641.	1,086,894.	

(Side labels: Assets, lines 1–16; Liabilities, lines 17–23; Net Assets or Fund Balances, lines 24–31)

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	1,033,641.
2	Enter amount from Part I, line 27a	2	52,801.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 5	3	695.
4	Add lines 1, 2, and 3	4	1,087,137.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 6	5	243.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,086,894.

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				
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	1,568,376.		1,475,854.	92,522.
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				92,522.
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 — 92,522.

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	51,618.	1,012,596.	0.050976
2011	57,723.	1,062,148.	0.054346
2010	39,630.	1,006,575.	0.039371
2009	22,889.	904,504.	0.025306
2008	45,581.	1,125,518.	0.040498

2	**Total** of line 1, column (d)	2	0.210497
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	0.042099
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,153,289.
5	Multiply line 4 by line 3	5	48,552.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,026.
7	Add lines 5 and 6	7	49,578.
8	Enter qualifying distributions from Part XII, line 4	8	249,762.

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 ▶ [X] and enter 1% of Part I, line 27b	1	1,026.
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	1,026.
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	1,026.
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013 — 6a: 993.		
b	Exempt foreign organizations - tax withheld at source — 6b: NONE		
c	Tax paid with application for extension of time to file (Form 8868) — 6c: 1,060.		
d	Backup withholding erroneously withheld — 6d:		
7	Total credits and payments Add lines 6a through 6d	7	2,053.
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	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	1,027.
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 1,027. **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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		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*	2		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*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		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?	6	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*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ ______			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation.*	8b	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

		Line	Yes	No
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		X
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 ▶ CHOATE HALL & STEWART LLP Telephone no ▶ (617)248-4760			
	Located at ▶ TWO INTERNATIONAL PLACE, BOSTON, MA ZIP+4 ▶ 02110			
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 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		X
	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.

		Line	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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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		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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ________, ________, ________, ________			
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 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 Schedule C, Form 4720, 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		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 2013?	4b		X

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

		Yes	No
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 [X] 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 [X] No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes? . . . . [ ] Yes [X] 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 [X] 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 [X] No		
b	If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	**5b**	
	Organizations relying on a current notice regarding disaster assistance check here . . . . ▶ [ ]		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . [ ] 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 [X] No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**	X
	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 [X] No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**	

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
MICHAEL J HANRAHAN 168 PROSPECT STREET, TROY, NH 03465	TRUSTEE 1	-0-	-0-	-0-
WILLIAM C HANRAHAN 1451 BOROUGH ROAD, CHARLESTOWN, NH 03603	TRUSTEE 0	-0-	-0-	-0-
LUCY H CANADAY 103 PINNACLE SPRINGS ROAD, CHESTERFIELD, NH 03443	TRUSTEE 0	-0-	-0-	-0-
JENNIFER M HANRAHAN 35 ROUND HILL ROAD, NORTH HAVEN, CT 06473	TRUSTEE 0	-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

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 ▶	

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	1,098,736.
b	Average of monthly cash balances	1b	72,116.
c	Fair market value of all other assets (see instructions)	1c	NONE
d	**Total** (add lines 1a, b, and c)	1d	1,170,852.
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	1,170,852.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	17,563.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,153,289.
6	**Minimum investment return.** Enter 5% of line 5	6	57,664.

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	57,664.
2a	Tax on investment income for 2013 from Part VI, line 5	2a 1,026.		
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	1,026.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	56,638.
4	Recoveries of amounts treated as qualifying distributions		4	NONE
5	Add lines 3 and 4		5	56,638.
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	56,638.

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	249,762.
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	249,762.
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	1,026.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	248,736.

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				56,638.
2	Undistributed income, if any, as of the end of 2013				
a	Enter amount for 2012 only			NONE	
b	Total for prior years 20____,20____,20____		NONE		
3	Excess distributions carryover, if any, to 2013				
a	From 2008 ... NONE				
b	From 2009 ... NONE				
c	From 2010 ... NONE				
d	From 2011 ... 5,900.				
e	From 2012 ... 1,072.				
f	**Total** of lines 3a through e	6,972.			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 249,762.				
a	Applied to 2012, 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 2013 distributable amount				56,638.
e	Remaining amount distributed out of corpus	193,124.			
5	Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	NONE			NONE
6	**Enter the net total of each column as indicated below:**				
a	Corpus Add lines 3f, 4c, and 4e. Subtract line 5	200,096.			
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 2012 Subtract line 4a from line 2a. Taxable amount - see instructions			NONE	
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				NONE
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 2008 not applied on line 5 or line 7 (see instructions)	NONE			
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	200,096.			
10	Analysis of line 9				
a	Excess from 2009 ... NONE				
b	Excess from 2010 ... NONE				
c	Excess from 2011 ... 5,900.				
d	Excess from 2012 ... 1,072.				
e	Excess from 2013 ... 193,124.				

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 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			
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
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 ▶ [X] 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:

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 STATEMENT 14				246,000.
Total . . . . ▶ **3a**				246,000.
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions.)
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	22,895.	
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	92,522.	
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)				115,417.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . 13 115,417.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
	NOT APPLICABLE

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)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

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

▶ Michael J Hanrahan | 8/6/2014 ▶ 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 ☐ if self-employed	PTIN
CHOATE, HALL & STEWART LLP	[signature]	08/04/2014		P00292395

Firm's name ▶ CHOATE, HALL & STEWART LLP — Firm's EIN ▶ 04-1175860

Firm's address ▶ P. O. BOX 961019 BOSTON, MA 02196 — Phone no 617-248-4045

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www irs gov/form990

OMB No 1545-0047

2013

Name of the organization

C M H FOUNDATION 852447010

Employer identification number

22-2880634

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not total to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of $5,000 or more during the year . . . . ▶ $ _______________

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
C M H FOUNDATION 852447010	22-2880634

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MARGARET HANRAHAN C/O MICHAEL HANRAHAN, 168 PROSPECT TROY, NH 03465	$ 200,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
USGI REPORTED AS NONQUALIFIED DIVIDENDS	8.	8.
FOREIGN DIVIDENDS	14,065.	14,065.
DOMESTIC DIVIDENDS	3,598.	3,598.
ACCRUED INTEREST PAID	94.	
NONQUALIFIED FOREIGN DIVIDENDS	3,459.	3,459.
NONQUALIFIED DOMESTIC DIVIDENDS	1,671.	1,671.
TOTAL	22,895.	22,801.

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
TRUSTEE FEES	14,909.	11,181.	3,727.
TOTALS	14,909.	11,181.	3,727.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAXES ON QUALIFIED FOR	1,218.	1,218.
FOREIGN TAXES ON NONQUALIFIED	339.	339.
TOTALS	1,557.	1,557.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
BANK FEES	115.	
MA FORM PC FILING FEE	35.	35.
TOTALS	150.	35.

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION	AMOUNT
2012 DIVIDENDS RECEIVED IN 2013	692.
ROUNDING	3.
TOTAL	695.

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION	AMOUNT
2013 DIVIDENDS RECEIVED IN 2014	136.
RETURN OF CAPITAL BASIS ADJ (T ROWE PRICE REAL ESTATE)	67.
MISC TAX ADJUSTMENT	40.
TOTAL	243.

AVERAGE MONTHLY FMV - 990PF, PART X, LINES 1a-1c

MONTH	LINE 1a-FMV SECURITIES	LINE 1b-FMV CASH BALANCES	LINE 1c-FMV OTHER ASSETS
JANUARY	1,019,138.	57,309.	
FEBRUARY	1,190,333.	86,374.	
MARCH	1,209,831.	83,055.	
APRIL	1,240,292.	64,604.	
MAY	1,222,259.	61,050.	
JUNE	974,519.	67,347.	
JULY	1,012,858.	75,593.	
AUGUST	987,581.	75,024.	
SEPTEMBER	1,045,922.	75,184.	
OCTOBER	1,086,544.	75,376.	
NOVEMBER	1,104,070.	68,358.	
DECEMBER	1,091,488.	76,120.	
TOTAL	13,184,835.	865,394.	
AVERAGE FMV	1,098,736.	72,116.	

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
FIRST CONGREGATIONAL CHURCH OF
SWANZEY UCC
ADDRESS:
OLD HOMESTEAD HIGHWAY
SWANZEY, NH 03446
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 13,500.

RECIPIENT NAME:
THE COLONIAL THEATRE
ADDRESS:
95 MAIN STREET
KEENE, NH 03431
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 21,000.

RECIPIENT NAME:
NEW HAMPSHIRE PUBLIC TELEVISION
ADDRESS:
268 MAST ROAD
DURHAM, NH 03824
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 20,000.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
SWANZEY HISTORICAL MUSEUM
ADDRESS:
PO BOX 416
WEST SWANZEY, NH 03469
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 20,000.

RECIPIENT NAME:
CHESHIRE YMCA
ADDRESS:
32 LAKE STREET
KEENE, NH 03431
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 37,000.

RECIPIENT NAME:
CHESHIRE HEALTH FOUNDATION
ADDRESS:
580 COURT STREET
KEENE, NH 03431
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 40,000.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
CONNECTICUT COLLEGE ANNUAL FUND
ADDRESS:
270 MOHEGAN AVENUE
NEW LONDON, CT 06320-4196
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 20,000.

RECIPIENT NAME:
THE COMMUNITY KITCHEN
ADDRESS:
PO BOX 1315
KEENE, NH 03431
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

RECIPIENT NAME:
CATHOLIC RELIEF SERVICES
ADDRESS:
PO BOX 17090
BALTIMORE, MD 21297-0303
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
CHURCH WORLD SERVICE
ADDRESS:
PO BOX 968
ELKHART, IN 46515
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

RECIPIENT NAME:
THE MICHAEL J FOX FOUNDATION FOR
PARKINSON'S RESEARCH
ADDRESS:
PO BOX 4777
NEW YORK, NY 10163-4777
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

RECIPIENT NAME:
STONEWALL FARM
ADDRESS:
242 CHESTERFIELD ROAD
KEENE, NH 03431
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
SPOFFORD LAKE ASSOCIATION
ADDRESS:
PO BOX 177
SPOFFORD, NH 03462
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

RECIPIENT NAME:
MONADNOCK CONSERVANCY
ADDRESS:
PO BOX 337
KEENE, NH 03431-0337
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

RECIPIENT NAME:
MONADNOCK HUMANE SOCIETY
ADDRESS:
101 WEST SWANZEY ROAD
SWANZEY, NH 03446
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 5,000.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
MONADNOCK UNITED WAY
ADDRESS:
23 CENTER STREET
KEENE, NH 03431-3399
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 10,000.

RECIPIENT NAME:
THE LAND INSTITUTE
ADDRESS:
2440 E. WATER WELL ROAD
SALINA, KS 67401
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 500.

RECIPIENT NAME:
CARE
ADDRESS:
P.O. BOX 7039
MERRIFIELD, VA 22116
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 4,000.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
KEENE STATE COLLEGE
ADDRESS:
229 MAIN STREET
KEENE, NH 03435
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 17,000.

RECIPIENT NAME:
FRIENDS OF THE THORNE
ADDRESS:
299 MAIN STREET
KEENE, NH 03435-3501
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 1,000.

RECIPIENT NAME:
FOOD FOR THE POOR
ADDRESS:
6401 LYONS ROAD
COCONUT CREEK, FL 33073
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
GENERAL
FOUNDATION STATUS OF RECIPIENT:
PUBLIC
AMOUNT OF GRANT PAID .... 2,000.

TOTAL GRANTS PAID: 246,000.

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Information about Schedule D and its separate instructions is at www irs gov/form1041

OMB No 1545-0092

2013

Name of estate or trust: C M H FOUNDATION 852447010

Employer identification number: 22-2880634

Note: *Form 5227 filers need to complete only Parts I and II.*

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	762,715.	732,572.		30,143.
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	5	
6 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2012 Capital Loss Carryover Worksheet	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on the back ▶	7	30,143.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	6,128.	5,325.		803.
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked	770,275.	737,957.		32,318.
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	46.			46.

11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	12	
13 Capital gain distributions	13	29,212.
14 Gain from Form 4797, Part I	14	
15 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2012 Capital Loss Carryover Worksheet	15	( )
16 **Net long-term capital gain or (loss).** Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on the back ▶	16	62,379.

Part III Summary of Parts I and II Caution: *Read the instructions* **before** *completing this part.*		(1) Beneficiaries' (see instr)	(2) Estate's or trust's	(3) Total
17 **Net short-term gain or (loss)**	17			30,143.
18 **Net long-term gain or (loss):**				
a Total for year	18a			62,379.
b Unrecaptured section 1250 gain (see line 18 of the wrksht.)	18b			
c 28% rate gain	18c			
19 **Total net gain or (loss).** Combine lines 17 and 18a ▶	19			92,522.

Note: *If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and* **do not** *complete Part IV If line 19, column (3), is a net loss, complete Part IV and the* **Capital Loss Carryover Worksheet,** *as necessary*

Part IV Capital Loss Limitation

20 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of: a The loss on line 19, column (3) **or** b $3,000	20	( )

Note: *If the loss on line 19, column (3), is more than $3,000,* **or** *if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the* **Capital Loss Carryover Worksheet** *in the instructions to figure your capital loss carryover*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero.

Caution: *Skip this part and complete the* **Schedule D Tax Worksheet** *in the instructions if.*

- *Either line 18b, col (2) or line 18c, col (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.*

Form 990-T trusts. Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col (2) or line 18c, col (2) is more than zero.

21 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)			21			
22 Enter the **smaller** of line 18a or 19 in column (2) but not less than zero	22					
23 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23					
24 Add lines 22 and 23	24					
25 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	25					
26 Subtract line 25 from line 24. If zero or less, enter -0-			26			
27 Subtract line 26 from line 21. If zero or less, enter -0-			27			
28 Enter the **smaller** of the amount on line 21 or $2,450			28			
29 Enter the **smaller** of the amount on line 27 or line 28			29			
30 Subtract line 29 from line 28 If zero or less, enter -0-. This amount is taxed at 0% ▶					30	
31 Enter the smaller of line 21 or line 26			31			
32 Subtract line 30 from line 26			32			
33 Enter the **smaller** of line 21 or $11,950			33			
34 Add lines 27 and 30			34			
35 Subtract line 34 from line 33 If zero or less, enter -0-			35			
36 Enter the **smaller** of line 32 or line 35			36			
37 Multiply line 36 by 15% ▶					37	
38 Enter the amount from line 31			38			
39 Add lines 30 and 36			39			
40 Subtract line 39 from line 38 If zero or less, enter -0-			40			
41 Multiply line 40 by 20% ▶					41	
42 Figure the tax on the amount on line 27 Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			42			
43 Add lines 37, 41, and 42			43			
44 Figure the tax on the amount on line 21 Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			44			
45 **Tax on all taxable income.** Enter the **smaller** of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) ▶					45	

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at www irs gov/form8949

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D

OMB No 1545-0074

2013

Attachment Sequence No 12A

Name(s) shown on return	Social security number or taxpayer identification number
C M H FOUNDATION 852447010	22-2880634

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short-term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

[X] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

[ ] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

[ ] **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) **See the separate instructions** (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g)
1412.429 CREDIT SUISSE COM	11/05/2013	12/18/2013	10,226.00	10,000.00			226 00
1493.272 FIDELITY MASS MUN MUN INCOME FD	11/05/2013	12/18/2013	17,650.00	17,755.00			-105 00
1100. FIDELITY HIGH INCOME	05/04/2012	01/23/2013	10,406.00	10,010.00			396.00
3311.538 FIDELITY HIGH INC	05/04/2012	02/11/2013	31,062 00	30,135.00			927 00
1316.667 GOLDMAN SACHS LOC	11/05/2013	12/18/2013	11,244.00	11,455 00			-211.00
60. ISHARES TR MSCI EAFE G	02/11/2013	02/25/2013	3,666 00	3,705.00			-39.00
1215. ISHARES TR MSCI EAFE	02/11/2013	11/01/2013	84,107 00	74,777.00			9,330 00
885 ISHARES MSCI USA MIN	11/01/2013	12/18/2013	30,506.00	30,894.00			-388 00
775.559 MFS EMERGING MKTS	11/05/2013	12/18/2013	11,284.00	11,455 00			-171.00
1121.754 MFS INTL VALUE I	04/23/2012	02/11/2013	32,935.00	29,491.00			3,444 00
775. MFS INTL VALUE I	11/05/2013	12/18/2013	26,606.00	27,032.00			-426 00
70. MFS INTL NEW DISCOVERY	02/11/2013	02/25/2013	1,778.00	1,779.00			-1.00
285. MFS INTL NEW DISCOVER	02/11/2013	11/01/2013	8,154.00	7,245.00			909 00
1740. POWERSHARES BUYBACK	05/02/2012	01/23/2013	54,670 00	51,417 00			3,253 00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶							

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at www irs gov/form8949

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D

OMB No 1545-0074

2013

Attachment Sequence No **12A**

Name(s) shown on return	Social security number or taxpayer identification number
C M H FOUNDATION 852447010	22-2880634

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short-term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

[X] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

[ ] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

[ ] **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) **See the separate instructions** (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
490. POWERSHARES S&P EM-MK	11/05/2013	12/18/2013	13,368.00	13,813.00			-445 00
1100. POWERSHARES S&P INT	11/01/2013	12/18/2013	33,758.00	34,753.00			-995.00
2151.934 RIDGEWORTH SEIX F	11/05/2013	12/18/2013	19,475.00	19,475 00			
75. SPDR S&P MIDCAP 400 ET	02/11/2013	11/01/2013	17,565.00	15,098.00			2,467 00
130. TEMPLETON FRONTIER MA	02/11/2013	02/25/2013	2,205.00	2,239 00			-34.00
1287.279 TEMPLETON FRONTIE	02/11/2013	11/01/2013	23,068 00	22,041.00			1,027.00
100. TEMPLETON INST FOREIG	02/11/2013	02/25/2013	1,912.00	1,909.00			3.00
395. TEMPLETON INST FOREIG	02/11/2013	11/01/2013	8,662.00	7,541.00			1,121.00
320. TIMOTHY PLAN L/MID CA	02/11/2013	02/25/2013	5,085.00	5,197.00			-112.00
5885. TIMOTHY PLAN L/MID C	02/11/2013	06/13/2013	102,222.00	94,426.00			7,796.00
700 TIMOTHY PLAN L/MID CA	01/25/2013	11/01/2013	13,328.00	11,221.00			2,107.00
1305. VANGUARD FTSE DEVELO ETF	02/11/2013	11/01/2013	52,892.00	47,437.00			5,455.00
455. VANGUARD TOTAL INTERN	11/01/2013	12/18/2013	22,650 00	22,816.00			-166.00
195. VANGUARD GLBL EX-US R	01/23/2013	02/11/2013	10,733.00	10,817.00			-84 00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶							

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions Form **8949** (2013)

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Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at www irs gov/form8949

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No 1545-0074

2013

Attachment Sequence No 12A

Name(s) shown on return: C M H FOUNDATION 852447010

Social security number or taxpayer identification number: 22-2880634

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short-term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

[X] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

[ ] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

[ ] **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) **See the separate instructions** (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1730. VANGUARD FTSE EMERGI ETF	02/11/2013	11/01/2013	72,210.00	76,854.00			-4,644.00
1294.756 VANGUARD LTD TERM	11/05/2013	12/18/2013	14,294 00	14,320 00			-26.00
587.728 VIRTUS EMERGING MK	01/25/2013	02/11/2013	6,112.00	6,130.00			-18.00
35. WISDOMTREE EMERGING MK FD	02/11/2013	06/13/2013	1,686.00	1,766 00			-80 00
150 WISDOMTREE EMERGING M FD	02/11/2013	11/01/2013	7,196.00	7,569.00			-373 00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶			762,715.	732,572.			30,143

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)	Social security number or taxpayer identification number
C M H FOUNDATION 852447010	22-2880634

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a, you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

[X] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

[ ] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

[ ] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) See the separate instructions (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
353.821 TEMPLETON FRONTIER	05/04/2012	06/13/2013	6,128.00	5,325.00			803 00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			6,128.	5,325.			803.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)	Social security number or taxpayer identification number
C M H FOUNDATION 852447010	22-2880634

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You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

- [ ] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [X] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- [ ] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) **See the separate instructions** (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1717.607 CREDIT SUISSE COM	02/22/2011	02/11/2013	13,947 00	16,077 00			-2,130.00
2040.388 GOLDMAN SACHS LOC	02/22/2011	02/11/2013	20,261.00	18,955.00			1,306 00
80. ISHARES MSCI CANADA ET	02/17/2011	02/25/2013	2,251.00	2,652.00			-401 00
265. ISHARES MSCI CANADA E	02/17/2011	06/13/2013	7,264.00	8,785.00			-1,521 00
2105. ISHARES CORE S&P 500	04/25/2011	01/23/2013	315,680.00	283,955.00			31,725.00
75. ISHARES CORE S&P SMALL	02/17/2011	11/01/2013	7,707 00	5,464.00			2,243 00
145. LAZARD EMERGING MARKE INST	02/22/2011	02/25/2013	2,835.00	2,971.00			-136 00
1310 LAZARD EMERGING MARK INST	02/22/2011	11/01/2013	26,187 00	26,842.00			-655 00
1038.497 MFS EMERGING MKTS	02/22/2011	02/11/2013	16,730.00	14,851.00			1,879.00
420. T ROWE PRICE REAL EST	02/22/2011	01/23/2013	9,139 00	7,602.00			1,537.00
453.504 T ROWE PRICE REAL	02/22/2011	02/11/2013	9,941 00	8,209 00			1,732.00
145 SPDR DJ WILSHIRE INTL	02/17/2011	01/23/2013	5,946 00	5,716 00			230.00
125 SPDR S&P MIDCAP 400 E	02/17/2011	01/23/2013	24,607.00	22,313.00			2,294.00
381.179 TEMPLETON FRONTIER	12/08/2011	06/13/2013	6,602 00	5,115 00			1,487.00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶							

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)	Social security number or taxpayer identification number
C M H FOUNDATION 852447010	22-2880634

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

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You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

- [ ] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [X] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- [ ] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) See the separate instructions (f) Code(s) from instructions	(g) Amount of adjustment	(h) *Gain or (loss)* Subtract column (e) from column (d) and combine the result with column (g)
307 721 TEMPLETON FRONTIER	12/08/2011	11/01/2013	5,514 00	4,130 00			1,384 00
1625. VANGUARD FTSE DEVELO ETF	02/17/2011	01/23/2013	58,434.00	62,498.00			-4,064 00
590. VANGUARD FTSE DEVELOP ETF	02/17/2011	02/25/2013	20,998.00	22,691.00			-1,693 00
1835. VANGUARD FTSE DEVELO ETF	02/17/2011	06/13/2013	68,188 00	70,574.00			-2,386 00
270. VANGUARD FTSE DEVELOP ETF	02/17/2011	11/01/2013	10,943.00	10,384.00			559.00
375. VANGUARD FTSE ALL WOR	09/21/2011	02/11/2013	35,186.00	34,934 00			252 00
150. VANGUARD FTSE EMERGIN ETF	02/17/2011	02/25/2013	6,508.00	7,005.00			-497.00
150 VANGUARD FTSE EMERGIN ETF	02/17/2011	06/13/2013	5,988.00	7,005.00			-1,017.00
730. VANGUARD FTSE EMERGIN ETF	02/17/2011	11/01/2013	30,470.00	34,091.00			-3,621.00
3005.085 VIRTUS EMERGING M	12/08/2011	02/11/2013	31,253.00	26,595 00			4,658 00
1002.185 WELLS FARGO INTL FUND-INST	02/22/2011	01/23/2013	11,716 00	11,465.00			251.00
40. WISDOMTREE EMERGING MK FD	02/17/2011	02/25/2013	2,008.00	2,070.00			-62 00
290 WISDOMTREE EMERGING M FD	02/17/2011	06/13/2013	13,972 00	15,008 00			-1,036.00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			770,275.	737,957.			32,318

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)	Social security number or taxpayer identification number
C M H FOUNDATION 852447010	22-2880634

Most brokers issue their own substitute statement instead of using Form 1099-B They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS Brokers are required to report basis to the IRS for most stock you bought in 2011 or later

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [ ] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [ ] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- [X] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) **See the separate instructions** (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
. TYCO INTL LTD		02/20/2013	45 00				45.00
. TYCO INTL LTD		12/10/2013	1.00				1.00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			46.				46.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column (g)* in the separate instructions for how to figure the amount of the adjustment

FEDERAL CAPITAL GAIN DISTRIBUTIONS

LONG-TERM CAPITAL GAIN DISTRIBUTIONS

15% RATE CAPITAL GAIN DISTRIBUTIONS		
LONG-TERM CAPITAL GAIN DIVIDENDS/DISTRIBUTION	29,212.00	
TOTAL 15% RATE CAPITAL GAIN DISTRIBUTIONS		29,212.00
TOTAL LONG-TERM CAPITAL GAIN DISTRIBUTIONS		29,212.00

Statement of Value and Activity

December 1, 2012 - December 31, 2012

Asset Detail

Description	Shares/Quantity	Market Value	Unrealized G/L	Accrued Income	Cost Basis	% of Account
Cash & Equivalents						
Blackrock Liquidity Funds Federal Trust Fund Portfolio TICKER: TFFXX	33,842.14	$33,842.14	$0.00	$0.56	$33,842.14	3 21%
Total Cash & Equivalents		$33,842.14	$0.00	$0.56	$33,842.14	3.21%
Fixed Income						
Other International						
Credit Suisse Commodity Return Strategy I TICKER. CRSOX	1,717.61	$13,792.38	-$2,284.42	$0.00	$16,076.80	1.31%
Total Fixed Income		$13,792.38	-$2,284.42	$0.00	$16,076.80	1.31%
Equity						
U.S Small Capitalization						
iShares Core S&P Small-Cap ETF TICKER. IJR	140.00	$10,934.00	$735.00	$0.00	$10,199.00	1.04%
		$10,934.00	$735.00	$0 00	$10,199.00	1.04%
U.S. Mid Capitalization						
Midcap SPDR Trust Series 1 TICKER: MDY	125.00	$23,213.75	$900.86	$101.95	$22,312.89	2.20%
		$23,213.75	$900.86	$101.95	$22,312.89	2.20%

Statement of Value and Activity

December 1, 2012 - December 31, 2012

Description	Shares/Quantity	Market Value	Unrealized G/L	Accrued Income	Cost Basis	% of Account
U S. Large Capitalization						
iShares Core S&P 500 ETF TICKER. IVV	2,105.00	$301,309.70	$17,354.24	$0 00	$283,955.46	28.59%
Powershares Buyback Achievers Portfolio TICKER· PKW	1,740 00	$51,852.00	$435.34	$0.00	$51,416.66	4.92%
		$353,161.70	$17,789.58	$0.00	$335,372.12	33.51%
International Emerging						
Lazard Emerging Markets Equity Inst TICKER. LZEMX	1,494.40	$29,200.62	-$1,419.68	$0.00	$30,620.30	2.77%
Vanguard MSCI Emerging Markets ETF TICKER: VWO	1,475 00	$65,681.75	-$63.50	$0.00	$65,745 25	6.23%
Virtus Emerging Markets Opportunity Fund TICKER: HIEMX	3,005.09	$30,982.43	$4,387 43	$0 00	$26,595 00	2 94%
Wisdomtree Emerging Mkts Small Cap Dividend Fund TICKER: DGS	485 00	$23,978.40	$466.15	$0.00	$23,512.25	2.27%
		$149,843.20	$3,370.40	$0.00	$146,472.80	14.21%
International Developed						
iShares MSCI Canada Index Fund TICKER: EWC	345.00	$9,798.00	-$1,638.75	$0.00	$11,436.75	0 93%
MFS International Value Fund TICKER MINIX	1,121.75	$31,599.81	$2,108.91	$49.60	$29,490.90	3.00%

Statement of Value and Activity

December 1, 2012 - December 31, 2012

Description	Shares/Quantity	Market Value	Unrealized G/L	Accrued Income	Cost Basis	% of Account
Vanguard MSCI EAFE ETF TICKER: VEA	6,700.00	$236,041.00	-$5,623.60	$0.00	$241,664.60	22.39%
		$277,438.81	-$5,153 44	$49.60	$282,592.25	26.32%
International Small Cap						
Vanguard FTSE All World Ex-Us Small-Cap ETF TICKER. VSS	375.00	$34,083.75	-$850.58	$0.00	$34,934.33	3 23%
		$34,083.75	-$850.58	$0.00	$34,934.33	3.23%
Total Equity		$848,675.21	-$16,791.82	$151.55	$831,883.39	80.51%
Alternative						
Global Real Estate						
SPDR DJ Wilshire Intl Real Estate ETF TICKER RWX	145.00	$5,995.75	$279.95	$232.62	$5,715.80	0.57%
T Rowe Price Real Estate Fund TICKER: TRREX	873.50	$18,352.32	$2,474.69	$0.00	$15,877.63	1.74%
		$24,348.07	$2,754.64	$232.62	$21,593.43	2.31%
International Bonds						
Fidelity High Income Fund TICKER: SPHIX	4,411.54	$41,203.76	$1,058.76	$188.33	$40,145.00	3 91%
Wells Fargo Intl Bond Fund TICKER: ESICX	1,002.19	$11,705.52	$240.52	$0.00	$11,465.00	1.11%
		$52,909 28	$1,299.28	$188.33	$51,610.00	5.02%

Asset Detail (continued)

Statement of Value and Activity

December 1, 2012 - December 31, 2012

Description	Shares/Quantity	Market Value	Unrealized G/L	Accrued Income	Cost Basis	% of Account
Emerging Market Bonds						
Goldman Sachs Local Emerging Markets Debt Fund TICKER GIMDX	2,040 39	$20,118.23	$1,163.03	$84.15	$18,955.20	1 91%
MFS Emerging Markets Debt Fund TICKER MEDIX	1,038.50	$16,958.66	$2,108.16	$84.70	$14,850.50	1.61%
		$37,076.89	$3,271.19	$168.85	$33,805.70	3 52%
Frontier Markets						
Templeton Frontier Markets Fund TICKER FFRZX	2,708.14	$43,438 60	$6,518.60	$0 00	$36,920 00	4 12%
		$43,438.60	$6,518 60	$0.00	$36,920.00	4.12%
Total Alternative		$157,772 84	$13,843.71	$589.80	$143,929.13	14.97%
Total All Assets		**$1,054,082.57**	**$28,351.11**	**$741.91**	**$1,025,731.46**	**100.00%**

7910.16 ← Sovereign Bank → 7910.16
Checking acct

1,061,992 73

1033641.62

CHOATE

Investment Detail

852447010 | C M H FOUNDATION

08-May-2014 3 39 PM ET

Asset Types Alternative, Cash, Cash & Equivalents, Equity, Fixed Income, Other

Data Current as of 31-Dec-2013

Market Value
1,161,536.18
20,295 16 Santander Bank account
1,181,831.34

SUMMARY

Asset Type	Current Allocation	Market Value	Total Cost	Unrealized Gain/Loss
Cash	0 000%	$0 00	$0 00	$0 00
Cash & Equivalents	6 031%	$70,048 41	$70,048 41	$0 00
Equity	93 969%	$1,091,487 77	$996,550 72	$94,937 05
Totals		$1,161,536 18	$1,066,599 13	$94,937 05

Total Cost
1,066,599.13
20,295.16 Santander Bank account
1,086,894.29

DETAIL

Asset Name	SEDOL	CUSIP Ticker	Current Allocation	Quantity	Current Price	Date Priced	Market Value	Total Cost	Unrealized Gain/Loss
Cash 0.000%									
CASH - INCOME	-	-	0 305%	3,540 0400	1 0000		$3,540 04	$3,540 04	$0 00
CASH - PRINCIPAL	-	-	(0 305)%	(3,540 0400)	1 0000		($3,540 04)	($3,540 04)	$0 00
Subtotal			0 000%				$0.00	$0 00	$0 00
Cash & Equivalents 6 031%									
BLACKROCK LIQ FD FED TRST-IN Ticker TFFXX | Asset ID 09248U874	-	09248U874 TFFXX	6 031%	70,048 4100	100 0000%	31-Dec-2013	$70,048 41	$70,048 41	$0 00
Subtotal			6 031%				$70,048 41	$70,048 41	$0 00
Equity 93 969%									
ARTISAN INTL VALUE FUND-INV Ticker ARTKX | Asset ID 04314H881	-	04314H881 ARTKX	5 091%	1,608 0510	36 7700	31-Dec-2013	$59,128 04	$60,720 00	($1,591 96)
CAUSEWAY EMERGING MARKETS-IS Ticker CEMIX | Asset ID 149498107	-	149498107 CEMIX	3 614%	3,606 5420	11 6400	31-Dec-2013	$41,980 15	$42,615 00	($634 85)
ISHARES CORE S&P SMALL-CAP ETF Ticker IJR | Asset ID 464287804	-	464287804 IJR	0 611%	65 0000	109 1300	31-Dec-2013	$7,093 45	$4,735 25	$2,358 20
LAZARD EMERGING MARKETS EQUITY INST Ticker LZEMX | Asset ID 52106N889	2236609	52106N889 LZEMX	3 505%	2,180 6540	18 6700	31-Dec-2013	$40,712 81	$42,577 35	($1,864 54)
MFS INTL NEW DISCOVERY-I Ticker MWNIX | Asset ID 552981854	-	552981854 MWNIX	2 486%	991 9710	29 1100	31-Dec-2013	$28,876 28	$25,215 90	$3,660 38
MFS INTL VALUE I Ticker MINIX | Asset ID 55273E822	-	55273E822 MINIX	2 627%	867 3450	35 1800	31-Dec-2013	$30,513 20	$30,253 00	$260 20
MORGAN	-	61760X836	2 711%	1,669 5630	18 8600	31-Dec-2013	$31,487 96	$29,785 00	$1,702 96

Asset Name	SEDOL	CUSIP Ticker	Current Allocation	Quantity	Current Price	Date Priced	Market Value	Total Cost	Unrealized Gain/Loss
STANLEY INS FR EMG-I Ticker MFMIX | Asset ID 61760X836		MFMIX							
POWERSHARES S&P EM-MK LOW VO Ticker EELV | Asset ID 73937B662	-	73937B662 EELV	0 979%	410 0000	27 7400	31-Dec-2013	$11,373 40	$11,557 65	($184 25)
POWERSHARES S&P INT DEV LOW Ticker IDLV | Asset ID 73937B688	-	73937B688 IDLV	1 004%	370 0000	31 5200	31-Dec-2013	$11,662 40	$11,689 56	($27 16)
SPDR S&P MIDCAP 400 ETF TRUST Ticker MDY | Asset ID 78467Y107	-	78467Y107 MDY	1 367%	65 0000	244 2000	31-Dec-2013	$15,873 00	$13,084 50	$2,788 50
TEMPLETON FRONTIER MARKET-AD Ticker FFRZX | Asset ID 88019R641	-	88019R641 FFRZX	2 621%	1,665 4210	18 2800	31-Dec-2013	$30,443 90	$22,349 96	$8,093 94
TEMPLETON INST FOREIGN SM CO Ticker TFSCX | Asset ID 880210877	-	880210877 TFSCX	2 455%	1,298 6090	21 9600	31-Dec-2013	$28,517 45	$24,790 45	$3,727 00
TIMOTHY PLAN L/MID CAP VAL-A Ticker TLVAX | Asset ID 887432607	-	887432607 TLVAX	31 653%	19,894 9910	18 4800	31-Dec-2013	$367,659 43	$329,255 93	$38,403 50
VANGUARD FTSE DEVELOPED MARKETS ETF Ticker VEA | Asset ID 921943858	-	921943858 VEA	23 970%	6,680 0000	41 6800	31-Dec-2013	$278,422 40	$239,287 81	$39,134 59
VANGUARD FTSE EMERGING MARKETS ETF Ticker VWO | Asset ID 922042858	-	922042858 VWO	7 332%	2,070 0000	41 1400	31-Dec-2013	$85,159 80	$86,224 13	($1,064 33)
WISDOMTREE EMERGING MKTS S/C DIV FD Ticker DGS | Asset ID 97717W281	-	97717W281 DGS	1 944%	490 0000	46 0900	31-Dec-2013	$22,584 10	$22,409 23	$174 87
Subtotal			**93 969%**				**$1,091,487 77**	**$996,550 72**	**$94,937 05**

Form **8868** (Rev January 2014) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.
▶ Information about Form 8868 and its instructions is at www irs gov/form8868

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . . . ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only . . . . . . ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return See instructions	Name of exempt organization or other filer, see instructions C M H FOUNDATION 852447010	Employer identification number (EIN) or 22-2880634
	Number, street, and room or suite no If a P O box, see instructions CHOATE HALL & STEWART PO BOX 961019	Social security number (SSN)
	City, town or post office, state, and ZIP code For a foreign address, see instructions BOSTON, MA 02196	

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . . [0 4]

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ CHOATE HALL & STEWART LLP

Telephone No ▶ (617)248-4760 FAX No ▶

- If the organization does not have an office or place of business in the United States, check this box . . . . ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box . . . . ▶ [ ] If it is for part of the group, check this box . . . . ▶ [ ] and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 20 14, to file the exempt organization return for the organization named above The extension is for the organization's return for.

▶ [X] calendar year 20 13 or

▶ [ ] tax year beginning ______, 20 __, and ending ______, 20 __

2 If the tax year entered in line 1 is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	3a	$ 2,053.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$ 993.
c	**Balance due.** Subtract line 3b from line 3a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$ 1,060.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions