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## Form **990-PF**

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.

2013

OMB No 1545-0052

Department of the Treasury Internal Revenue Service

For calendar year 2013, or tax year beginning

For cal	endar year 2013, or tax year beginning	, 2013,	and ending	1	
	EMERSON AND RUTH MCCOURT			A Employer Identification num 26-6324388	
C/0	PAUL McEACHERN, P.O. BOX 360 SMOUTH, NH 03802			B Telephone number (see the 603-436-3110	instructions)
	eck all that apply:   Initial return	Initial return of a form	ner public charity	C If exemption application is	pending, check here
	Final return	Amended return		D 1 Foreign organizations, chec	k here
	Address change	Name change		2 Foreign organizations meet	
<b>H</b> C	heck type of organization. X Section 501 Section 4947(a)(1) nonexempt charitable to	(c)(3) exempt private frust Other taxable p	oundation private foundation	here and attach computation  E If private foundation status	
I Fa	. 6	ounting method X C	ash Accrual	under section 507(b)(1)(A)	, check here
<b>►</b> \$	· · · · · · · · · · · · · · · · · · ·	Other (specify)  column (d) must be or	cash basis)	F If the foundation is in a 60 under section 507(b)(1)(B)	
Part	Analysis of Revenue and	(a) Revenue and	(b) Net investme	nt (c) Adjusted net	(d) Disbursements
	Expenses (The total of amounts in columns (b), (c), and (d) may not neces-	expenses per books	ıncome	income	for charitable purposes (cash
	sarily equal the amounts in column (a) (see instructions))				basis only)
	1 Contributions, gifts, grants, etc, received (att sch) 2 Ck X if the foundn is not reg to att Sch B				
	3 Interest on savings and temporary				
	cash investments 4 Dividends and interest from securities	8.		8. 8.	
	5 a Gross rents b Net rental income				
R	or (loss) 6 a Net gain/(loss) from sale of assets not on line 10	-4,298.			
Ĕ	b Gross sales price for all assets on line 6a 303,704.			0	
E N	Capital gain net income (from Part IV, line 2)     Net short-term capital gain			0.	· · · · · · · · · · · · · · · · · · ·
U E	9 Income modifications 10 a Gross sales less returns and		~ · · · · · · · · · · · · · · · · · · ·		
	allowances b Less Cost of				
	goods sold c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	See Statement 1 12 Total. Add lines 1 through 11	63,233. 58,943.		8. 8.	
	13 Compensation of officers, directors, trustees, etc.	3,000.		0. 0.	3,000.
	<ul><li>14 Other employee salaries and wages</li><li>15 Pension plans, employee benefits</li></ul>				
A	16a Legal fees (attach schedule) .				
D M I	b Accounting fees (attach sch) See St 2 c Other prof fees (attach sch)	1,980.			1,980.
O I P S	17 Interest		REC	EIVED 7	
P S E T R R	18 Taxes (attach schedule)(see instrs). See. Stm 3 19 Depreciation (attach	87.	m ====	701	87.
ŤŤ	sch) and depletion		EB 1	2 2014	
N V G E	<ul><li>20 Occupancy</li><li>21 Travel, conferences, and meetings</li></ul>		AAA		
A E N X D P	<ul><li>22 Printing and publications</li><li>23 Other expenses (attach schedule)</li></ul>	3.44-4		M UT	
D P E N	See Statement 4	84.			84.
S E	Total operating and administrative expenses. Add lines 13 through 23	5,151.			5,151.
э	25 Contributions, gifts, grants paid Stmt 5	74,000.			74,000.
	26 Total expenses and disbursements. Add lines 24 and 25	79,151.		0. 0.	79,151.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-20,208.			٠
	b Net investment income (if negative, enter -0-)  c Adjusted net income (if negative, enter -0-)			8.	
BAA F	or Paperwork Reduction Act Notice, see ins	tructions.		TEEA0504L 10/18/13	Form <b>990-PF</b> (2013)

Part		Balance Sheets	Attached schedules and amounts in the description column should be for end of-year amounts only	Beginning of year		of year
			(See instructions )	(a) Book Value	<b>(b)</b> Book Value	(c) Fair Market Value
	1	Cash - non-interest-	_			
	2	=	ary cash investments .	18,310.	54,810.	54,810.
	3	Accounts receivable				J
		Less: allowance for o				
	4	Pledges receivable				
	_	Less: allowance for o	doubtful accounts >			
	5	Grants receivable	•			
	6	Receivables due from office	cers, directors, trustees, and other ch schedule) (see instructions)			
	7	Other notes and loans rece				1
A	′	Less, allowance for o				
S	8	Inventories for sale of				<u> </u>
A S E T	9	Prepaid expenses ar		-		
T S	1		and state government			<del>                                     </del>
	'0'	obligations (attach se	chedule) Statement 6	1,767,897.	1,711,189.	1,725,505.
	l t	nvestments — corporate s	stock (attach schedule)			
	(	: Investments — corporate I	bonds (attach schedule)			
	11	Investments – land, equipment: basis	buildings, and		,	
		Less. accumulated depreci (attach schedule)	lation •			
i	12	Investments - morto	gage loans.			
	13	Investments - other	(attach schedule)			
	14	Land, buildings, and	equipment: basis •			
		Less: accumulated deprect (attach schedule)	iation •			
		Other assets (describ				
	16	Total assets (to be of see the instructions	completed by all filers — Also, see page 1, item I).	1,786,207.	1,765,999.	1,780,315.
	17	Accounts payable an		1,700,207.	1,703,999.	1,700,313.
Ĭ	18	Grants payable				-
A B	19	Deferred revenue				1 .
- !	20	Loans from officers, direct	tors, trustees, & other disqualified persons			1
Ī	21	Mortgages and other notes	s payable (attach schedule)		······································	1
H	22	Other liabilities (desc	cribe► )		* *	
E S	23	Total liabilities (add	lines 17 through 22)	0.	0.	1 i
			llow SFAS 117, check here	0.		<del> </del>
			24 through 26 and lines 30 and 31.	1		
N F	24	Unrestricted				
E U T N	25	Temporarily restricte	ed		· · · · · · · · · · · · · · · · · · ·	1
D	26	Permanently restrict	ed			·
A S S A E L T A		Foundations that do and complete lines 2	o not follow SFAS 117, check here X 27 through 31.		_	
ĔĹ	27		principal, or current funds	1,786,207.	1,765,999.	
SN	28	•	or land, building, and equipment fund .	1,700,207.	1,703,999.	-
С	29		ulated income, endowment, or other funds			-
O E R S	30		und balances (see instructions)	1,786,207.	1,765,999.	-
	31		net assets/fund balances	1,786,207.	1,765,999.	-
Parl	ETHT.	Analysis of Chan	ges in Net Assets or Fund Balanc	es		
1	Total end-	I net assets or fund ba	alances at beginning of year – Part II, colu d on prior year's return)	umn (a), line 30 (must a	gree with	1,786,207.
		r amount from Part I,	· · · · · · · · · · · · · · · · · · ·		2	-20,208.
		increases not included in lin		••	3	20,200.
		lines 1, 2, and 3				1,765,999.
		ases not included in line 2 (	(itemize).		5	2,,00,,000.
6	Tota	I net assets or fund ba	alances at end of year (line 4 minus line 5)	) – Part II, column (b), I		1,765,999.
BAA			TEEA0302L (		<del> </del>	Form <b>990-PF</b> (2013)

2-story brick warehouse: or common stock 200 shares MI C Company) P - Purch			b) How acquired P — Purchase D — Donation	(C) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a See Statement 7				<del> </del>	<del></del>
b					
c					
d			_	<u> </u>	
e	<del></del>	<del></del>		<del> </del>	<del></del>
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale		(h) Gain or (e) plus (f) m	
a					
b		<del></del>			
С		<del></del>			
d		<del>,, </del>			
<u>e</u>	<u> </u>	<del></del>			
_ <del></del>	ring gain in column (h) and owned by			(I) Gains (Col	umn (h)
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column ( over column (j), if any	i) (9 / th	gain minus column (l an -0-) or Losses (f	
a					
b					
С					
d					
е					
2 Capital gain net income or (ne	et capital loss). — If gain, also if (loss), ente	enter in Part I, line 7 er -0- in Part I, line 7	2		-4,298.
· -	(loss) as defined in sections 1222(5) e 8, column (c) (see instructions). If (				
In Part I, line 8 Part V   Qualification Under	r Section 4940(e) for Reduced		3	<u> </u>	-2 <u>,8</u> 97.
If 'Yes,' the foundation does not qua	ction 4942 tax on the distributable am alify under section 4940(e) Do not cor in each column for each year, see the	nplete this part.	<u> </u>	Yes	X No
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use asse	ts (col	<b>(d)</b> Distribution umn (b) divided	
2012	109,913.	1,896	.554.		0.057954
2011	156,412.	1,877			0.083323
2010	32,680.	1,812			0.01803
2009	105,604.	1,785			0.05913
2008	69,820.	1,794			0.038912
2 Total of line 1, column (d)	<u> </u>		2		0.257356
	he 5-year base period — divide the tolen has been in existence if less than 5		3		0.05147
·	ritable-use assets for 2013 from Part	•	4		1,830,951
			5		
5 Multiply line 4 by line 3					94,241
6 Enter 1% of net investment in	come (1 % or Mart I, line 2/b)		6		
7 Add lines 5 and 6			7	-	94,241
8 Enter qualifying distributions t	from Part XII, line 4 than line 7, check the box in Part VI,	line 1h, and complete that a	art using a 1	% tax rate. See	79,151
Part VI instructions	under title 7, eligen tite box fit i ait VI,				m <b>990-PF</b> (2013

Part VI Excise Tax Based on Investment Income (Section 949(b), 949(b), 949(b), 97, 949(b)   1 a tempt operating fourtiblers desired in scritch 949(c2), retick here   1 and retir Viv or Inte   0.   0.   0.   0.   0.   0.   0.   0	•			
1 a Dempt operating foundations described in section 4940(c)), check here			Р	age 4
Date of furing or determination letter: (attach copy of letter if necessary – see instrs)  b Domestic normations that meet the section 4940(p) requirements in Part V.  c. All other domestic lountabloses either 1% of Part I, line 27b  c. All other domestic lountabloses either 1% of Part I, line 27b  c. All other domestic lountabloses either 1% of Part I, line 27b  c. All other domestic lountabloses either 1% of Part I, line 27b  c. All other domestic lountabloses either 1% of Part I, line 27b  c. All other domestic lountabloses either 1% of Part I, line 27b  c. All other domestic lountabloses either 1% of Part I, line 27b  d. Add lines 1 and 2  d. Subtlité A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0.)  d. Add lines 1 and 2  d. Subtlité A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0.)  d. Add lines 1 and 2  d. Subtlité A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0.)  d. Credital/Payments:  a 2013 estimated tax prints and 2012 overpyment entersted to 2013  b Exempt foreign organizations – tax withheld at source  c Tax paid with application for extension of time to file (Form 8868)  b Exempt foreign organizations – tax withheld at source  c Tax paid with application for extension of time to file (Form 8868)  b Exempt foreign organizations – tax withheld at source  c Tax paid with application for extension of time to file (Form 8868)  b Exempt foreign organizations – tax withheld at source  c Tax paid with application for extension of time to file (Form 8868)  b Exempt foreign organizations – tax withheld at source  c Tax paid with application for extension of time to file (Form 8868)  b Exempt foreign organizations – tax withheld at source  c Tax paid with application for extension of time foreign f	Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions	s)		
b Domestic foundations that meet the section 4940(c) requirements in Part V, check here.	· · · · · · · · · · · · · · · · · · ·			
check here.				
c All other domestic foundations enter 2% of lime 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)  2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0.)  3 Add lines 1 and 2.  3 O.  4 Subhtle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0.)  5 Tax based on investment income. Subtract line 4 from line 3 if zero or less, enter -0.  6 Credits/Payments:  a 001 stimulated tax priss and 2012 overpayment credited to 2013  6 Exempt foreign organizations — tax withheld at source  6 B				0.
2 To under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0.) 3 Add lines 1 and 2 5 United A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0.) 5 Tax based on investment income. Subtract line 4 from line 3 if zero or less, enter -0. 5 To contain the second of the second secon				
foundations only. Others enter -0-) 3 Add lines of and 2 4 Subhtile A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 4 Dubtile A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 5 O. 6 Credits/Payments: a 2013 estimated tax inits and 2012 overpayment credited to 2013 b Exempt foreign organizations — tax withheld at source c Tax paid with application for extension of time to file (Form 8868) d Backup withholding erroneously withheld 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax. Check here 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 11 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 11 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 11 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 12 During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or inference in any political campaign?  b Did it spend more than \$100 during the year (either directly) or indirectly) for political purposes (see the instructions for definition)?  If the answer is Yes to a rat, statch a detailed description of the activities or distributed by the foundation in connection with the activities  C Did the foundation in Form 1120-PLD for this year?  d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year  d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year  11 Yes, atlact he foundation in C for this year?  d Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers  9 (2) On foundation managers  9 (3) As the foundation managers or the state of the activities of incorporation, or bylaw	c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			1
3 Add lines 1 and 2 4 Subtitle A (nocome) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) 5 Tax based on investment income. Subtract line 4 from line 3 if zero or less, enter -0- 6 Credits/Payments: 5 0. 6 Credits/Payments: 6 a 2013 estimated tax pints and 2012 overpayment credited to 2013 6 Exempt foreign organizations – tax withheld at source 6 Tax pand with application for extension of time to file (Form 8868) 6 a 2 a 2013 estimated tax pints and 2012 overpayment credited to 2013 6 Exempt foreign organizations – tax withheld at source 6 Tax due if the total of lines 5 and 8 is more than line? Form 8868) 6 a 2 a 2013 estimated tax pints and 2012 overpayment. If line? Is more than the total of lines 5 and 8 is more than line? Form 2220 is attached 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax Check here If Form 2220 is attached 9 Tax due. If the total of lines 5 and 8 is more than line? Form 2220 is attached 10 Toverpayment. If line? Is more than the total of lines 5 and 8, enter the amount overgat 11 Enter the amount of line 10 be foredited to 2018 estimated tax 12 Refunded 13 Part VII.A Statements Regarding Activities 14 During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participated or intervene in any political campaign? 15 During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participated or intervene in any political campaign? 16 During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participated or intervene in any political campaign? 16 During the tax year, did the foundation in connection with the activities and copies of any materials published or distributed by the foundation in connection with the activities of the foundation managers in the power intervene in any political expenditures (section 4955) imposed during the ye	2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable			_
4 Subhtile A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0.) 5 Tax based on investment income. Subtract line 4 from line 3 if zero or less, enter -0. 5 Ocadis:Fyments: a 2013 estimated tax pmis and 2012 overpayment credited to 2013 b Exempt foreign organizations — Lax withheld at source c Tax paid with application for extension of time to file (Form 8868) d Backup withholding erroneously withheld 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax Check here 9 Tax due. If the total of lines 5 and 8s more than line 7, enter amount owed 10 Overpayment. If line 7s in more than the total of lines 5 and 8s more than line 7, enter amount owed 11 Center the amount of line 10 to be Credited to 2014 estimated tax Part VII-A Statements Regarding Activities  1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or infervence in any political campaign?  1 b During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or infervence in any political campaign?  1 b During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or infervence in any political campaign?  1 b During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or infervence in any political campaign?  1 b During the tax year, did the foundation in connection with the activities and copies of any materials published or distributed by the foundation in connection with the activities.  2 c Did the foundation infer form 1120-PLD for this year?  3 d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year of the changes of incorporation, or bylaws, or other similar instruments of \$1,000 or more during the year?  4 b Did to foundation managers s 0, 0, 0 or				
5 Tax based on investment income. Subtract line 4 from line 3 if zero or less, enter -0- 6 Cradits/Payments: a 2013 estimated tax pints and 2012 everpayment credited to 2013 b Exempt foreign organizations — tax withheld at source c Tax paid with application for extension of time to file (Form 8868) d Backup withholding erroneously withheld 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax. Check here 10 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax. Check here 11 Total credits and payments. Add lines 6a through 6d 8 Total credits and lines 6a through 6d 8 Total credits and payments. Add lines 6a through 6d 8 Total credits an				
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a 2013 estimated tax pints and 2012 overpayment credited to 2013 b Exempt foreign organizations — tax withheld at source c Tax paid with application for extension of time to file (Form 8868) d Backup withholding erroneously, withheld Total credits and payments. Add lines 6a through 6d Refler any penalty for underpayment of estimated tax. Check here of the total of lines 5 and 8 is more than line 7, enter amount owed P 1 as due. If the total of lines 5 and 8 is more than line 7, enter amount owed P 2 0. Reflect the amount of lines 10 to be Credited to 2014 estimated tax. Reflunded Part VII-A Statements Regarding Activities 1 a During the tax year, did the foundation between the total of lines 5 and 8, enter the amount overpaid 1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?  b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?  If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities and copies of any materials published or distributed by the foundation in connection with the activities of				<u> </u>
b Exempt foreign organizations — Lax withheld at source c Tax paid with application for extension of time to file (Form 8868) d Backup withholding erroneously withheld d Backup withholding erroneously withheld 7 Total credits and payments. Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax. Check here for the form 2220 is attached 9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 11 Enter the amount of line 10 be 10 be Credited to 2014 estimated tax.  Part VII-A   Statements Regarding Activities  1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?  b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?  If the answer is "Se's for a of the attach a detailed description of the activities or Did the foundation in connection with the activities  c Did the foundation life Form 1120-POL for this year?  d Enter the amount (if any) paid by the foundation during the year (2) On foundation managers  C Did the foundation \$ 0 O O O O O O O O O O O O O O O O O O				
c Tax paid with application for extension of time to file (Form 8868) d Backup withholding erroneously withheld To Total credits and payments. Add lines 6a through 6d Enter any penalty for underpayment of estimated tax. Check here If Form 2220 is attached To Outpayment, If line is that old lines 5 and 8 is more than line 7, enter amount owed To Outpayment, If line is more than the total of lines 5 and 8, enter the amount owed To Outpayment, If line is more than the total of lines 5 and 8, enter the amount owerpaid To Outpayment, If line is more than the total of lines 5 and 8, enter the amount owerpaid The form than 100 be Credited to 2014 estimated tax  Part VII-A   Statements Regarding Activities  I a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or inferience in any political campaign?  I a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or inferience in any political campaign?  I a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or inferience in any political campaign?  I a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or inferience in any political campaign?  I a During the tax year, did the foundation in connection with the activities of distributed by the foundation in connection with the activities or Did the general is published or distributed by the foundation in connection with the activities  I b X  If we answer is 'Yes' to 1 or 1 b, attach a detailed description of the activities or Did the foundation managers  I c X  I b X				
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4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?  b If 'Yes,' has it filed a tax return on Form 990-T for this year?  Was there a liquidation, termination, dissolution, or substantial contraction during the year?  If 'Yes,' attach the statement required by General Instruction T  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?  Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV  Enter the states to which the foundation reports or with which it is registered (see instructions)  NH  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  9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5)	3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles			
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<ul> <li>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?</li> <li>Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV</li> <li>Ba Enter the states to which the foundation reports or with which it is registered (see instructions)</li> <li>NH</li> <li>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</li> <li>8 b X</li> <li>Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5)</li> </ul>		i l		
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8 a Enter the states to which the foundation reports or with which it is registered (see instructions)  NH  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		-		
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(or designate) of each state as required by <i>General Instruction G<sup>7</sup> If 'No,' attach explanation</i> 9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5)				
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5)	(or designate) of each state as required by General Instruction G? If 'No,' attach explanation	8 b	Χ	
for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIVI) if yes complete Part XIVI if yes	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		Х

10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses

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	n 990-PF (2013) THE EMERSON AND RUTH MCCOURT rt VII-A   Statements Regarding Activities (continued)	26-	632438	8	Р	age <b>5</b>
Fai	rt VII-A Statements Regarding Activities (continued)					
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	•		11	:	х
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified pers advisory privileges? If 'Yes,' attach statement (see instructions).	on had		12		Х
13	Did the foundation comply with the public inspection requirements for its annual returns and exemptio	n annlicat	ion?	13	Х	<del></del>
		··· applicat			Λ	
14	The books are in care of ► PAUL MCEACHERN Telephonic	e no ►	603-43	36-3	110_	
	Located at ► P.O. BOX 360 PORTSMOUTH NH ZIP + 4 ►	0380	02			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here		. – – –	N/Ā		Π,
	and enter the amount of tax-exempt interest received or accrued during the year	▶ 1	15			N/A
				<del></del>	Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority bank, securities, or other financial account in a foreign country?	over a		16	res	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 ►	he			•	
Pai	rt VII-B   Statements Regarding Activities for Which Form 4720 May Be Required			<u> </u>		
	File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.				Yes	No
1.	a During the year did the foundation (either directly or indirectly):				163	110
1 6	• • • • • • • • • • • • • • • • • • • •	П.,				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	∐Yes	X No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	Yes	XNo			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	Yes	X No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	Yes	X No			
		☐ 1 es	MI		•	
	(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	XNo			
	(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	XNo			
ı	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	)?		1 b	N	/A
	Organizations relying on a current notice regarding disaster assistance check here	•				1
			$\sqcup$			İ
•	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?	•		1 c		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	XNo			
	If 'Yes,' list the years ▶ 20 _ , 20 _ , 20 _ , 20					
١	b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942 (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942 all years listed, answer 'No' and attach statement — see instructions).	2(a)(2) (a)(2) to			N	/A
	c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years	horo		<del>  ~ ~</del>	TA	177
•	20, 20, 20, 20	nere.				
3 :	a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	Yes	X No			
9	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 approve	ed				
	or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approve by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or			<u> </u>		
	(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.)			2 .	N.T	/ 3
	determine in the realidation had excess business noturings in 2015.)			3 b	IV.	/A
4 :	a 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?

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Form 990-PF (2013) THE EMERSON AND RU			26-632	24388	Page (
Part VII-B   Statements Regarding Activiti		4720 May Be Req	uired (continued)		
5 a During the year did the foundation pay or incu					
(1) Carry on propaganda, or otherwise attempt	t to influence legislation	n (section 4945(e))?	Yes X	No	
(2) Influence the outcome of any specific public, on, directly or indirectly, any voter registra	lic election (see section ition drive?	4955), or to carry	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 the in section 509(a)(1), (2), or (3), or section	nan a charitable, etc, or 4940(d)(2)? (see instru	ganization described ictions)	Yes X	No	
(5) Provide for any purpose other than religion educational purposes, or for the prevention			Yes X	No	
b If any answer is 'Yes' to 5a(1)-(5), did any of the described in Regulations section 53.4945 or in (see instructions)?	the transactions fail to o a current notice regard	qualify under the excep ling disaster assistance	tions	. 5b	N/A
Organizations relying on a current notice rega	rding disaster assistanc	e check here	▶ □		
c If the answer is 'Yes' to question 5a(4), does tax because it maintained expenditure response	sibility for the grant?		N/A Yes	No	
If 'Yes,' attach the statement required by Regi	ulations section 53.4945	5-5(d)			
6 a Did the foundation, during the year, receive ar on a personal benefit contract?		•	∐Yes X	No	
<b>b</b> Did the foundation, during the year, pay premi If 'Yes' to 6b, file Form 8870	iums, directly or indirec	tly, on a personal bene	fit contract?	6 b	X
<b>7a</b> At any time during the tax year, was the found	dation a party to a proh	ibited tax shelter transa	action? Yes X	No	
<b>b</b> If 'Yes,' did the foundation receive any procee				N/A 7b	
Part VIII Information About Officers, D	rectors, Trustees,	Foundation Manag	gers, Highly Paid E	mployee	s,
and Contractors					
1 List all officers, directors, trustees, foundation		•		17.5=	<del></del>
(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		se account, allowances
PAUL McEACHERN	Trustee	3,000.	0.		0
P.O. BOX 360 PORTSMOUTH, NH 03802	1.00				
				<u> </u>	
				<del> </del>	<del></del>
				<u> </u>	
2 Compensation of five highest-paid employees (or	ther than those included	on line 1 – see instructio	ns). 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 other a	se account, allowances
None					
				<del>                                     </del>	<del></del>
		·····		<del> </del>	
	}				
Total number of other employees paid over \$50,000	<u>.</u>		<b>•</b>	I	
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Form 990-PF (2013) THE EMERSON AND RUTH MCCOURT  Part VIII   Information About Officers, Directors, Trustees, Foundation Managers, Highly	26-6324388 Page 7
and Contractors (continued)	
3 Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NC	
(a) Name and address of each person paid more than \$50,000 (b) Type of service	(c) Compensation
None	
Total number of others receiving over \$50,000 for professional services	<b>▶</b> 0
Part IX-A Summary of Direct Charitable Activities	
List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 Providing tuition assistance for students attending Keene State	
College and Great Bay Community College	
	79,151.
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	Alliount
· N/A	
2	
All allows are all the second of the second	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.

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### Part XII Qualifying Distributions (see instructions)

Deduction from distributable amount (see instructions)

Recoveries of amounts treated as qualifying distributions.

3 Distributable amount before adjustments. Subtract line 2c from line 1

a Expenses, contributions, gifts, etc - total from Part I, column (d), line 26

Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1

Amounts paid (including administrative expenses) to accomplish charitable, etc. purposes,

c Add lines 2a and 2b

Add lines 3 and 4

t	Program-related investments — total from Part IX-B	1 b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:  a Suitability test (prior IRS approval required)	3 a	
t	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4.	4	79,151.
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	79,151.

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

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91,548.

91,548

91,548

79,151.

2 c

3

4

5

6

Part XIII Undistributed Income (see instructions)

	<b>(a)</b> Corpus	(b) Years prior to 2012	<b>(c)</b> 2012	<b>(d)</b> 2013
1 Distributable amount for 2013 from Part XI, line 7				91,548.
2 Undistributed income, if any, as of the end of 2013.	<del></del> -			91,546.
a Enter amount for 2012 only		•	0.	
<b>b</b> Total for prior years: 20 , 20 , 20		0.		
3 Excess distributions carryover, if any, to 2013				.,
a From 2008 .				
<b>b</b> From 2009				
c From 2010.				
<b>d</b> From 2011 . 1,815.				
e From 2012 15, 259.				
f Total of lines 3a through e	17,074.			
4 Qualifying distributions for 2013 from Part	,			1
XII, line 4 ► \$ _ 79,151.				
a Applied to 2012, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years				
(Election required — see instructions)		0.		
c Treated as distributions out of corpus			· ··· ·· · · ·	
(Election required — see instructions)	0.			
<b>d</b> Applied to 2013 distributable amount .			·	79,151.
e Remaining amount distributed out of corpus	0.			,
5 Excess distributions carryover applied to 2013	12,397.			12,397.
(If an amount appears in column (d), the same amount must be shown in column (a) )				
Same amount must be snown in column (a)				
6 Enter the net total of each column as				
indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	4,677.			
<b>b</b> Prior years' undistributed income. Subtract				
line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency				
has been issued, or on which the section				
4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable				
amount - see instructions		0.		
e Undistributed income for 2012 Subtract line 4a from				
line 2a Taxable amount — see instructions .			0.	
f Undistributed income for 2013 Subtract lines				
4d and 5 from line 1. This amount must be				
distributed in 2014	· · · · · · · · · · · · · · · · · · ·			0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed				
by section 170(b)(1)(F) or 4942(g)(3)	_			
(see instructions)	0.			
8 Excess distributions carryover from 2008 not				
applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	4,677.			
10 Analysis of line 9:	4,0/1.			
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012 4, 677.				
e Excess from 2013				
		<u> </u>		1

Form 990-PF (2013) THE EMERSON AND	RUTH MCCOURT	· · · · · · · · · · · · · · · · · · ·		26-632438	
PartixIV Private Operating Foundation					N/A
1 a If the foundation has received a ruling or determined is effective for 2013, enter the date of the	ruling		-	· ·	
<b>b</b> Check box to indicate whether the foundation		erating foundation		4942(j)(3) or	4942(j)(5)
2a Enter the lesser of the adjusted net income from Part I or the minimum	Tax year		Prior 3 years		
investment return from Part X for each year listed	(a) 2013	<b>(b)</b> 2012	(c) 2011	( <b>d)</b> 2010	(e) Total
<b>b</b> 85% of line 2a		l i			
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					
<ul> <li>Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c</li> </ul>					
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	7				
(4) Gross investment income					
Supplementary Information assets at any time during the	ie year – see ii	s part only if the estructions.)	foundation ha	d \$5,000 or more	e in
1 Information Regarding Foundation Mana a List any managers of the foundation who hav close of any tax year (but only if they hav	e contributed more	than 2% of the total of than \$5,000). (See	contributions received section 507(d)(2)	by the foundation bef	ore the
None					
<b>b</b> List any managers of the foundation who own	10% or more of the	stock of a corporati	on (or an equally larg	ge portion of the owner	rship of
a partnership or other entity) of which the None	foundation has a	10% or greater inte	rest.	•	·
2 Information Regarding Contribution, Gra	nt Gift Loan Sal	olarchin etc Dece	vome.		
Check here X if the foundation only make requests for funds. If the foundation make	akes contributions to	preselected charitat	ole organizations and	does not accept unso anizations under oth	licited er conditions,
a The name, address, and telephone number of	r a mail of the na	on to whom applicates	one charled be added	cod	
a The hame, address, and terephone humber of	r e-mail of the perso	оп то wnom аррисато	ons should be addres	seo	
<b>b</b> The form in which applications should be	submitted and info	rmation and materi	als they should incl	ude:	
c Any submission deadlines.					
d Any restrictions or limitations on awards,	such as by geogra	phical areas, charita	able fields, kinds of	institutions, or other	factors <sup>,</sup>
	<del></del>				
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3 Grants and Contributions Paid During the Ye	ar or Approved for Fut	ure Paymen	<u>t                                      </u>	
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of	Purpose of grant or contribution	Amount
Name and address (home or business)	substantial contributor	recipient	Contribution	
Name and address (home or business) a Paid during the year	substantial contributor	recipient	CONTIDUCTOR	
Total .			<b>&gt;</b> 3a	
b Approved for future payment		<u> </u>		
Total			► 3b	

nter gross amounts unless otherwise indicated.	Unrelated b	usiness income	Excluded by s	section 512, 513, or 514	(e)
	(a) Business code	<b>(b)</b> Amount	(c) Exclu- sion	<b>(d)</b> Amount	Related or exempt function income (See instructions.)
1 Program service revenue			code		
a					
b	<del>  _     _     _  </del>				
c					····
d	<u> </u>		_		
e	<del>                                     </del>				
f		. <del>-</del>			
g Fees and contracts from government agencies					<del>.</del>
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	8.	
4 Dividends and interest from securities			14		
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
<b>b</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	-4,298.	
9 Net income or (loss) from special events					
Gross profit or (loss) from sales of inventory					
1 Other revenue:					
a Municipal bond interest			14	63,233.	
b		_			
c					
d					
е					
2 Subtotal. Add columns (b), (d), and (e)				58,943.	
3 Total. Add line 12, columns (b), (d), and (e)				13	58,94
See worksheet in line 13 instructions to verify calculat	ions.)			•	•
art XVI-B Relationship of Activities to th			· · ·		
Explain below how each activity for which is accomplishment of the foundation's exemption.	income is reporte of purposes (othe	ed in column (e) of r than by providing	f Part XVI-A c g funds for suc	ontributed important ch purposes) (See ii	y to the istructions)
N/A					
	<del></del>				

BAA

## Form 990-PF (2013) THE EMERSON AND RUTH MCCOURT 26-6324388 Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		<u>-</u>																
1 Di de re	d the or escribed lating to	ganization dire in section 5010 political organ	ctly or in (c) of the nizations?	directly ei Code (ot	ngage in ther than	any of to section	the follo 501(c)	owing v (3) org	with an janizati	y oth	er or or in	ganizatio section s	n 527,				Yes	No
a Tr	ansfers	from the repor	ting foun	dation to	a nonch	arıtable	exemp	t organ	ization	of:								ļ
	) Cash						•									1 a (1)		
(2	) Other	assets														1 a (2)		X
<b>b</b> O	ther trar	sactions:																<del></del> -
(1	) Sales	of assets to a	nonchari	table exe	mpt ora	anızatıon	1									1 b (1)		X
		ases of assets						n .				·			•	1 b (2)		X
•	•	I of facilities, e						•				•				1 b (3)	-	X
-		oursement arra				• •						• •						<u>X</u>
-	•	or loan guarar	-	J							•					1 b (4)		
•	•	•		ambarchi	in or fun	draicina	columbs	tions		•						1 b (5)		X
		rmance of servi				_										1 b (6)		X
CO	iaring 0	f facilities, equi	ipment, i	naming iis	its, otner	assets,	or paid	a empi	oyees							1 c		X
<b>d</b> If th ar	the anso e goods, ny transa	wer to any of the other assets, or other assets, or action or sharing	he above r services ng arrang	is 'Yes,' given by t ement, sh	complet the repor	e the foll ting found olumn <b>(c</b>	lowing dation <b>i)</b> the v	schedu If the fo	ule Co oundation	lumn on rec	(b) served	should alv d less thar er assets,	vays s n fair n or se	how the narket rvices	ne fair r value in receive	market val d.	ue of	
(a) Line	no (	b) Amount involve	ed	(c) Name o	f nonchari	table exem	pt organi	zation	-	(d) [	Descri	ption of tran	sfers, t	ransactı	ons, and	sharing arrai	ngement	S
N/A																		
-																		
		-													-			
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d€	escribed	dation directly of in section 501 omplete the fol	(c) of the	Code (of	d with, or ther thar	related to section	o, one o 501(c)	or more (3)) or	tax-ex in sec	empt ction 5	orga 527?	nızatıons				Yes	s [X]	No
	(a)	Name of organ	ızatıon			<b>(b)</b> Type	of org	anızatı	on			(0	) Des	criptio	n of rela	ationship		
N/A																		
			-															
					1							*****				<del></del>		
	Under pe	nalties of perjury,	declare that	I have exam	ined this re	eturn, includ	ing acco	mpanying	g schedu	les and	state	ments, and t	o the be	est of my	knowledg	ge and belief,	it is true	9,
Sign	correct, a	nd complète Dáclar	ration of pre	parer other	thap taxpa	yer) is base	ed on all i	nformation	on of whi	ch prep	parer h	nas any knov	vledge			May the this retui	IRS disc	uss ne
lere	<del></del>	/ /	1/4		<u> </u>			4 Y'	<u> </u>	· <del></del>	_/*	rust-c				preparer (see ipst	ructions	27
	Signati	re of officer or trust				D	Date			Title			-		1 1		Yes	No
		Print/Type preparer				Preparer's	signature	11/1/	),,	_	Date		C	heck	ıf	PTIN		
Paid	L	<u>William M</u>				nu	reco	KUA	M		Ц-	21-14	s	elf empl	oyed	P0005	<u> 2532</u>	
Prepa	rer	Firm's name		iam M.		Donald	CPA	PA					Firm's	EIN >	02-0	488422		
Jse C		Firm's address	75 0	Congres	ss Sti	reet							]					_
				smouth		03801							Phone	no e	(603	) 431-	4746	<u>.                                    </u>
ЗАА		_										****				Form 99		

2013	Federal Statements THE EMERSON AND RUTH MCCOURT CHARITABLE TRUST	Page 1 26-6324388		
Statement 1 Form 990-PF, Part I, Line 11 Other Income				
Municipal bond interest	(a) (b) Net  Revenue Investment  per Books Income  \$ 63,233.  Total \$ 63,233.\$ 0.5	(c) Adjusted Net Income		
Statement 2 Form 990-PF, Part I, Line 16b Accounting Fees				
William M MacDonald CPA PA	(a) (b) Net (c) Expenses Investment Adjusted per Books Income Net Income  \$ 1,980. \$ 1,980. \$ 0.	\$ 1,980.		
Statement 3 Form 990-PF, Part I, Line 18 Taxes				
US Treasury-prior year For	(a)	\$ 87.		
Statement 4 Form 990-PF, Part I, Line 23 Other Expenses				
New Hampshire filing fees Other fees	(a) (b) Net (c) Expenses per Books Investment Adjusted Net Income  \$ 75. 9. Total \$\frac{9}{5}\$ \$\frac{9}{5}\$ \$\frac{1}{5}\$ \$\frac{9}{5}\$ \$\frac{1}{5}\$ \$\fr	(d) Charitable Purposes \$ 75. 9. \$ 84.		

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#### **Federal Statements** THE EMERSON AND RUTH MCCOURT **CHARITABLE TRUST**

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39,500.

34,500.

Statement 5 Form 990-PF, Part I, Line 25 Contributions, Gifts, and Grants

Cash Grants and Allocations

Class of Activity: Donee's Name: Donee's Address:

Class of Activity: Donee's Name:

Donee's Address:

Relationship of Donee: Organizational Status of Donee:

Amount Given:

Great Bay Community College 320 Corporate Drive Portsmouth, NH 03801

none public charity

Keene State College

229 Main Street Keene, NH 03435

none

public charity

Relationship of Donee: Organizational Status of Donee: Amount Given:

Total \$ 74,000.

Statement 6 Form 990-PF, Part II, Line 10a Investments - U.S. and State Government Obligations

State/Municipal Obligations	Valuation	Book	Fair Market
	Method	Value	Value
State/Municipal Obligations  Concord bond, 3.6%, due 1/15/15 Derry bond, 4.25%, due 7/15/23 Windham bond, 4.25%, due 7/15/25 Merrimack bond, 4.25%, due 12/1/25 NH bond, zero coupon, due 7/1/14 NH bond, 3.25%, due 8/15/16 NH bond, 4.625%, due 10/1/16 Goffstown bond, 2.25%, due 7/15/17 NH bond, 5%, due 10/1/17 NH bond, 3.5%, due 6/1/18 Strafford bond, 5%, due 7/1/19 NH bond, 5.5%, due 7/1/19 NH bond, 5.5%, due 7/1/19 NH bond, 5%, due 8/1/19 Strafford bond, 5%, due 7/1/20 NH bond, 3.125%, due 7/1/20 NH bond, 3.125%, due 7/1/20 Strafford bond, 4.75%, due 7/1/20 NH bond, 4.5%, due 6/1/21 NH bond, 5.25%, due 6/1/21 Windham bond, 4%, due 7/15/21 NH bond, 5%, due 7/1/24 NH bond, 5%, due 7/1/24 NH bond, 4.875%, due 3/15/25 NH bond, 5.3%, due 7/1/28	<u>Method</u>		Value
NH bond, 5%, due 7/1/20	Cost	25,002.	25,392.
NH bond, 5%, due 7/1/37	Cost	60,696.	62,991.
NH bond, 5%, due 7/1/39	Cost	30,537.	30,736.

## Federal Statements THE EMERSON AND RUTH MCCOURT CHARITABLE TRUST

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Statement 6 (continued)
Form 990-PF, Part II, Line 10a
Investments - U.S. and State Government Obligations

NH bond, 4%, due 1/15/26	Cost	\$	40,000. \$	40,314.
NH bond, 3.25%, due 8/15/15	Cost	•	25,000.	25,060.
NH bond, 4%, due 1/1/17	Cost		25,235.	26,736.
NH bond, 3%, due 7/1/17	Cost		5,228.	5.383
NH bond, 4%, due 1/15/19	Cost		20,755.	5,383. 21,356. 10,689. 20,441. 5,198. 15,359. 9,763. 5,134. 41,811. 26,494. 25,055. 14,979. 29,014. 14,443. 20,7438. 30,5511. 5,282. 10,655. 10,655. 10,655. 10,454. 20,707. 10,358. 5,235. 10,010. 5,235.
NH bond, 3.75%, due 6/1/19	Cost		10,450.	10 680
			20,430.	20,003.
NH bond, 5.2%, due 8/1/21	Cost		20,181.	20,441.
Merrimack bond, 4.125%, due 12/1/21	Cost		5,168.	5,198.
Nashua bond, 4%, due 7/15/23	Cost		15,369.	15,359.
NH bond, 3%, due 1/1/24	Cost		10,124.	9,763.
Hampton bond, 4.2%, due 7/15/24	Cost		5,098.	5,134.
NH bond, 4%, due 8/15/24	Cost		42,223.	41,811.
Hampton bond, 4.7%, due 8/15/24	Cost		25,935.	26,494.
NH bond, 4.625%, due 7/1/25	Cost Cost		25,373.	25,055.
NH bond, 3.5%, due 2/1/27	Cost		15,137.	14,979.
NH bond, 5.3%, due 10/1/28	Cost		32,518.	29,014.
Portsmouth bond, 3.5%, due 12/1/28	Cost		15,252.	14.443.
Winnisquam bond, 4%, due 1/15/15	Cost		20,553.	20,749
NH bond, 3%, due 6/1/15	Cost		15,332.	15 438
NH bond, 4.5%, due 10/1/16			30,868.	30 943
	Cost Cost		15,313.	15 511
NH bond, 3%, due 7/1/18			10,010.	5 202
Dover bond, 4%, due 6/15/19	Cost		5,353.	3,202. 10 CEE
NH bond, 4%, due 7/1/19	Cost		10,649.	10,000.
NH bond, 4.2%, due 10/1/19	Cost		10,205.	10,291.
NH bond, 5.1%, due 8/1/20	Cost		25,735.	25,539.
NH bond, 2.75%, due 7/1/22	Cost		19,985.	17,959.
Nashua bond, 3%, due 10/15/22	Cost		5,204.	5,104.
NH bond, 4.5%, due 2/15/24	Cost		10,661.	10,454.
NH bond, 5%, due 10/1/24	Cost		20,637.	20,707.
NH bond, 4%, due 1/1/25	Cost		10,874.	10,358.
NH bond, 5%, due 8/15/25	Cost		5,724.	5,553.
NH bond, 5.25%, due 6/1/26	Cost		10,289.	10,010.
NH bond, 4.125%, due 8/15/26	Cost		5,432.	5,235.
Carroll County bond, 3.625%, due 8/1/27	Cost		21,076.	19,332.
Manchester bond, 3.2%, due 6/1/28	Cost			
NH bond, 5.5%, due 7/1/28	Cost		21,241.	4,510. 20,355. 10,105. 5,001. 14,413. 36,649.
NH bond, 4.625%, due 6/1/30	Cost		10,620.	10 105
	Cost Cost		5,188.	5 001
NH bond, 5%, due 8/1/35	Cost		3,100. 14 710	14 412
NH bond, zero coupon, due 6/17/17	Cost		14,710.	14,413.
NH bond, 4%, due 2/15/19	Cost		,	36,649.
Manchester bond, 3%. due 6/1/22	Cost		15,391.	15,068.
NH bond, 5%, due 7/1/23	Cost		10,836.	10,450.
NH bond, 3.5%, due 7/1/23	Cost		14,708.	14,2/5.
Hillsborough bond, 4.125%, due 11/1/23	Cost		5,202.	5,063.
Manchester bond, 4.5%, due 1/1/24	Cost		15,602.	15,578.
NH bond, 3.125%, due 7/1/24	Cost		9,023.	8,902.
Strafford bond, 5%, due 7/15/24	Cost		15,380.	15,000.
Manchester bond, 3%, due 12/1/24	Cost		10,516.	9,716.
NH bond, 4%, due 1/15/25	Cost		15,314.	15,200.
NH bond, 3.75%, due 7/1/25	Cost		10,314.	9,401.
Carroll County bond, 3.375%, due 8/1/25	Cost		5,315.	4,868.
Manchester bond, 3%, due 12/1/26	Cost		33,347.	32,925.
NH bond, 5.25%, due 1/1/28	Cost		15,993.	15,230.
	Cost		8,186.	8,061 <u>.</u>
NH bond, 4%, due 7/1/39	COSE	\$ :	$\frac{3,180.}{1,711,189.}$ \$	1,725,505.
		. ب	L, /11, 103. 3	1,123,303.

Total \$ 1,711,189. \$ 1,725,505.

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# Federal Statements THE EMERSON AND RUTH MCCOURT CHARITABLE TRUST

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Statement 7
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Ttem	(a) Des	cription		(b) Acqui Purch	Access	Date Guired 177/2009 102/2012 125/2010 105/2008 125/2009 109/2010 109/2010 128/2011 120/2009 121/2010 121/2013 121/2009 122/2013 121/2009 122/2013 121/2009 122/2013 121/2009 122/2013 121/2009 122/2012 128/2012	(d) Date Sold 7/01/2013 6/03/2013 6/03/2013 6/03/2013 5/03/2013 5/03/2013 1/18/2013 1/18/2013 1/18/2013 10/01/2013 10/31/2013 12/19/2013 12/19/2013 12/23/2013 12/23/2013 12/19/2013 12/19/2013 12/19/2013
(e) Gross Sales 1 5,000. 2 5,000. 3 5,000. 4 5,000. 5 5,000. 6 35,000. 7 10,000. 8 15,150. 9 30,300. 10 10,000. 11 5,000. 12 5,000. 12 5,000. 13 15,000. 14 8,518. 15 14,603. 16 76,500. 17 20,400. 18 5,000. 19 4,868. 20 23,365.	(f) Deprec. Allowed	(g) Cost Basis 5,000. 5,352. 5,044. 5,148. 5,098. 35,000. 10,000. 15,150. 30,300. 9,686. 5,000. 15,000. 15,418. 75,002. 20,076. 5,316. 5,189. 25,975.	(h) Gain (Loss)  03524414898. 0. 0. 314. 01,730815. 1,498. 3243163212,610.	(i) FMV 12/31/69	(j) Adj. Bas. 12/31/69	(k) Excess (i)-(j) Total	(1) Gain (Loss) \$ 03524414898. 0. 0. 0. 314. 0. 01,730815. 1,498. 3243163212,610. \$ -4,298.