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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. By law, the IRS cannot redact the information on the form.

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OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation THE SPARKPLUG FOUNDATION		<b>A Employer identification number</b>  33-1033952	
Number and street (or P O box number if mail is not delivered to street address) PARK W FINANCE STATION PO BOX 20956		<b>B Telephone number</b> (see instructions)  (877) 866-8285	
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10025		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>	
<b>G</b> Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		<b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
<b>H</b> Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) <input checked="" type="checkbox"/> \$ 5,846,258		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
<b>J</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions) )		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities. . . . .	165,686	165,686	165,686	
	5a Gross rents . . . . .				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	746,456			
	b Gross sales price for all assets on line 6a 3,607,293				
	7 Capital gain net income (from Part IV, line 2) . . .		746,456		
	8 Net short-term capital gain . . . . .			69,908	
	9 Income modifications . . . . .				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold . . . . .				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule) . . . . .				
	11 Other income (attach schedule) . . . . .	 455			
	12 <b>Total.</b> Add lines 1 through 11 . . . . .	912,597	912,142	235,594	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages . . . . .	30,000			
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) . . . . .				
	b Accounting fees (attach schedule) . . . . .	 4,790	4,551	239	
	c Other professional fees (attach schedule) . . . . .				
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see instructions)	 13,546	3,203	2,295	
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .				
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . .	 94,406	94,130	4,718	1,185
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	142,742	101,884	7,252	1,185
	25 Contributions, gifts, grants paid . . . . .	439,480			439,480
	26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	582,222	101,884	7,252	440,665
	27 Subtract line 26 from line 12				
	a <b>Excess of revenue over expenses and disbursements</b>	330,375			
	b <b>Net investment income</b> (if negative, enter -0-)		810,258		
	c <b>Adjusted net income</b> (if negative, enter -0-)			228,342	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions )	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing . . . . .	45,932	25,756	25,756
	2	Savings and temporary cash investments . . . . .	836,549	834,415	834,415
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable . . . . .			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use . . . . .			
	9	Prepaid expenses and deferred charges . . . . .			
	10a	Investments—U S and state government obligations (attach schedule)		524,997	524,997
	b	Investments—corporate stock (attach schedule) . . . . .	4,624,384	4,454,469	4,454,469
	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) . . . . .	9,018	6,621	6,621
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)			
	16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	5,515,883	5,846,258	5,846,258
Liabilities	17	Accounts payable and accrued expenses . . . . .			
	18	Grants payable . . . . .			
	19	Deferred revenue . . . . .			
	20	Loans from officers, directors, trustees, and other disqualified persons	5,000	5,000	
	21	Mortgages and other notes payable (attach schedule) . . . . .			
	22	Other liabilities (describe ▶ _____)			
	23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .	5,000	5,000	
Net Assets or Fund Balances		<b>Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/></b> <b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
		<b>Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/></b> <b>and complete lines 27 through 31.</b>			
	27	Capital stock, trust principal, or current funds . . . . .			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	5,510,883	5,841,258	
	30	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	5,510,883	5,841,258	
	31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	5,515,883	5,846,258	

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	5,510,883
2	Enter amount from Part I, line 27a . . . . .	2	330,375
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3 . . . . .	4	5,841,258
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	5,841,258

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				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(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		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	746,456
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	69,908

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 page 18 of 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	320,360	6,770,534	0 04732
2011	317,923	6,583,215	0 04829
2010	349,101	6,285,752	0 05554
2009	337,264	6,174,534	0 05462
2008	305,164	5,806,265	0 05256
2	Total of line 1, column (d). . . . .		2 0 25833
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 05167
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5. . . . .		4 7,691,839
5	Multiply line 4 by line 3. . . . .		5 397,407
6	Enter 1% of net investment income (1% of Part I, line 27b). . . . .		6 8,103
7	Add lines 5 and 6. . . . .		7 405,510
8	Enter qualifying distributions from Part XII, line 4. . . . .		8 440,665
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 page 18 of the instructions)					
1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		1	8,103		
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)					
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b . . . . .		2			
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	8,103
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4			
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0- . . . . .		5	8,103		
6 Credits/Payments		7			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a				
b Exempt foreign organizations—tax withheld at source . . . . .	6b				
c Tax paid with application for extension of time to file (Form 8868)	6c				
d Backup withholding erroneously withheld . . . . .	6d				
7 Total credits and payments Add lines 6a through 6d. . . . .		7			
8 Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	175		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed . . . . .		9	8,278		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid. . . . .		10			
11 Enter the amount of line 10 to be Credited to 2014 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>		11			

Part VII-A Statements Regarding Activities				
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? . . . . .		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . . <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?. . . . .	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> . . . . .	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?. . . . .	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?. . . . .	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
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		No
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> NY _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation .</i>	8b	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)? <i>If "Yes," complete Part XIV</i> . . . . .	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No		
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		No		
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>www.sparkplugfoundation.org/</u>	13	Yes			
14	The books are in care of ▶ <u>KIMERLING &amp; WISDOM LLC</u> Telephone no ▶ <u>(212) 986-0892</u> Located at ▶ <u>150 BROADWAY SUITE 1105 NEW YORK NY</u> ZIP +4 ▶ <u>10038</u>					
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ <table><tr><td>15</td><td></td></tr></table>	15				
15						
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶	16	Yes	No		

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ). . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> 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 page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ <input type="checkbox"/>	1b		No
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		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see instructions ). . . . .	2b		No
c	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i> ). . . . .	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> 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		No
	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?			
	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?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
FELICE GELMAN	Trustee	0		
PARK W STATION PO BOX 20956 NEW YORK, NY 10025	2 00			
YORAM GELMAN	Trustee	0		
PARK W STATION PO BOX 20956 NEW YORK, NY 10025	2 00			
EMMAIA GELMAN	Trustee	0		
PARK W STATION PO BOX 20956 NEW YORK, NY 10025	2 00			
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				
Total number of other employees paid over \$50,000.				

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		
Total number of others receiving over \$50,000 for professional services. . . . .		

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	
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	
2	
All other program-related investments. See page 24 of the instructions.	
3	
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	7,098,201
b	Average of monthly cash balances. . . . .	1b	710,773
c	Fair market value of all other assets (see instructions). . . . .	1c	0
d	Total (add lines 1a, b, and c). . . . .	1d	7,808,974
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	1e	0
2	Acquisition indebtedness applicable to line 1 assets. . . . .	2	
3	Subtract line 2 from line 1d. . . . .	3	7,808,974
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	4	117,135
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	7,691,839
6	Minimum investment return. Enter 5% of line 5. . . . .	6	384,592

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	384,592
2a	Tax on investment income for 2013 from Part VI, line 5. . . . .	2a	8,103
b	Income tax for 2013 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	8,103
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	376,489
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	
5	Add lines 3 and 4. . . . .	5	376,489
6	Deduction from distributable amount (see instructions). . . . .	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	7	376,489

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	440,665
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	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required). . . . .	3a	
b	Cash distribution test (attach the required schedule). . . . .	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	440,665
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	8,103
6	Adjusted qualifying distributions. Subtract line 5 from line 4. . . . .	6	432,562
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				376,489
2	Undistributed income, if any, as of the end of 2013				
a	Enter amount for 2012 only. . . . .				
b	Total for prior years 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2013				
a	From 2008. . . . .				3,022
b	From 2009. . . . .				28,859
c	From 2010. . . . .				39,447
d	From 2011. . . . .				
e	From 2012. . . . .				
f	Total of lines 3a through e. . . . .	71,328			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 440,665				
a	Applied to 2012, but not more than line 2a				
b	Applied to undistributed income of prior years (Election required—see instructions). . . . .				
c	Treated as distributions out of corpus (Election required—see instructions). . . . .	0			
d	Applied to 2013 distributable amount. . . . .				376,489
e	Remaining amount distributed out of corpus	64,176			
5	Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	135,504			
b	Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
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. . . . .				
d	Subtract line 6c from line 6b Taxable amount—see instructions . . . . .				
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions . . . . .				
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014 . . . . .				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). . . . .				
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	3,022			
9	Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a . . . . .	132,482			
10	Analysis of line 9				
a	Excess from 2009. . . .				28,859
b	Excess from 2010. . . .				39,447
c	Excess from 2011. . . .				
d	Excess from 2012. . . .				
e	Excess from 2013. . . .				64,176

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

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

Part XVSupplementary Information (Complete this part only if the organization 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) )

See Additional Data Table

b

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

2

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

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

a

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

THE SPARKPLUG FOUNDATION  
PO BOX 20956  
NEW YORK, NY 10025  
(877) 866-8285

b

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

TELEPHONE CONTACT IS NEEDED PRIOR TO ACTUAL GRANT APPLICATION SUBMISSION. WRITTEN PROPOSALS FOR GRANT ARE REQUIRED TO BE SUBMITTED. WRITTEN PROPOSAL NEEDS TO BE SPECIFIC--EXPLAINING STEPS USED TO ACCOMPLISH GOALS, PERSONS AND MATERIALS NEEDED, ESPECIALLY DETAILING THE NEED OR ISSUE WHICH THE GRANT WILL ADDRESS. ESTIMATED COSTS FOR THE WORK WILL BE REQUIRED WITH APPLICATION.

c

Any submission deadlines

CALL DATE 10/15/2013 APPLICATION DATE 10/31/2013

d

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

SPARKPLUG FOUNDATION MAKES GRANTS ONLY FOR SEED MONEY, OR TO LAUNCH NEW IDEAS WITHIN EXISTING PROJECTS--THERE ARE ALSO RESTICTIONS ON WHAT TYPE OF EXPENSE WHICH THEY WILL FUND.

Part XV

Supplementary Information (continued)

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

Recipient	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
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total . . . . .			3a	439,480
b Approved for future payment				
Total . . . . .			3b	

Enter gross amounts unless otherwise indicated

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


Form **990-PF** (2013)



**Form 990PF Part XV Line 1a - 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).**


FELICE GELMAN
YORAM GELMAN

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment


Recipient	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
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Address This 4722 Baltimore Ave Philadelphia, PA 19143	NONE	501C3	To provide innovative radical education courses via correspondence to individuals currently incarcerated throughout the state of Pennsylvania	7,500
African Communities Together 381 Cannal Place Suite 207 Bronx, NY 10451	NONE	501C3	Acquire tools and create systems to communicate with and engage our African immigrant membership base	10,000
Birthright Unplugged 8 King St Cambridge, MA 02140	NONE	501C3	research, trailer, and website development of a documentary film that tells selected Palestinian stories through the theme of food culture, agriculture, and environmental activism	10,000
Alliance for Community Services 1020 W Bryn Mawr Chicago, IL 60660	NONE	501C3	Uniting public service beneficiaries and workers to fight for quality services for all	10,000
Alliance for Global Justice 225 E 26th Street Tucson, AZ 85713	NONE	501C3	general support of Zochrot's work memorializing the Nakba	5,000
American Studies Association 1120 19th St NW Suite 301 Washington, DC 20036	NONE	501C3	General Support	5,000
API Equality-Northern California 17 Walter U Lum Place San Francisco, CA 94108	NONE	501(C	Deepening connections with Asian Pacific Islander communities of faith to promote cultural change and community acceptance of LGBTQ people	4,730
Artek 170 W 73rd Street 3 New York, NY 10023	NONE	501C3	Continuation of the Gerusalemme Liberata Project	5,000
Baladna 18 HaBankim Street Haifa, Middle Easr IS	NONE		Creation, publication and distribution of anti-sectarianism training manual	10,000
Bronx Freedom Fund 360 E 161st Street Bronx, NY 10451	NONE	501C3	General Support	10,000
Cayce United 1134 Lischey Ave Nashville, TN 37207	NONE	501(C	Cayce Place Residents in poverty confronting the redevelopment of our homes	10,100
Center for Constitutional Rights 666 Broadway 7th Fl New York, NY 10012	NONE	501C3	general support	10,000
Colorado Jobs with Justice 2840 South Vallejo Street Engelwood, CO 80111	NONE	501C3	Popular education program on Labor History & Identity	5,000
Community Initiatives for Visiting 3157 Watermarket Place Irvine, CA 92612	NONE	501(C	Teaching members of four communities how to be organizers and visitor volunteers in immigration detention plus funding for a one-time expense to create a national monitoring system for people in U S immigration detention	10,000
Deep Dish TV 339 Lafayette Street New York, NY 10012	NONE	501C3	Gaza Film Project	5,000
<b>Total . . . . .</b>  <b>3a</b>				439,480




Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<b>a</b> Paid during the year				
Dorchester Community Food Co-op PO Box 240131 Dorchester, MA 02124	NONE	501(C	Organizing a community and worker owned food co-op in a diverse inner city neighborhood of Boston	10,000
DRUM-Desis Rising Up and Moving 362 Euclid Ave 304 Oakland, CA 94610	NONE	501C3	The mission of the Coalition on National Security and Rights in Arab, Middle Eastern, Muslim, and South Asian (AMEMSA) Communities is to create a grassroots led, national policy campaign to change federal policy regarding FBI surveillance and the use of informants. The campaign will be led by affected communities	10,000
Environment Justice Action Group 296 Jersey Street Buffalo, NY 14201	NONE	501C3	For the work of the Grassroots Energy Democracy Initiative	10,000
FIERCE NY 147 W 24th Street New York, NY 10011	NONE	501C3	General Support	5,000
Health Gap Coalition 429 W 127th Street 2nd Fl New York, NY 10027	NONE	501C3	General Support	10,000
Iqrit Community Association PO Box 2255 Kofor Yasif, Kofor Yasif IS	NONE		Media, Website and PR materials for Iqrit's Access to Justice Campaign	10,000
Itttijah Union of Arab Community-Ba Main Road PO Box 108 Tamra, Tamra IS	NONE		Training grass roots organizations in the Bedouin community in the Negev	10,000
Kyoto USA 800 Hearst Ave Berkeley, CA 94710	NONE	501C3	Provide comprehensive technical support to public school districts and other community activists who are considering energy efficiency improvements and the installation of renewable energy systems in their schools	10,000
Long Island Jobs with Justice 390 Rabro Drive Hauppauge, NY 11788	NONE	501(C	to organize Long Island disaster recovery workers from Superstorm Sandy, and to ensure that workers' right are respected on Sandy-related job sites	10,000
MataHari-Eye of the Day 1 Milk St 5th FL Boston, MA 02111	NONE	501C3	Women's Cooperative Academy & Startup Incubator	10,000
ME2orchestra Inc PO box 4560 Burlington, VT 05406	NONE	501C3	Funding will be used to create and distribute a professionally-designed brochure and website for ME2/orchestra, the world's only classical music organization that uses exhilarating performances to erase the stigma surrounding mental illnesses	7,700
Middle East Children's Alliance 1101 8th Street Suite 100 Berkeley, CA 94710	NONE	501C3	for children's relief in Gaza	10,000
Mosaic Makers Inc 3312 Shelburne Road Baltimore, MD 21208	NONE	501C3	Collaborating with impoverished W Baltimore neighborhoods to create murals as a strategy to control their community and redirect the drug trade by creating mosaic murals	5,000
New Vision Taxi Drivers Association 693 NE 167 St Miami, FL 33162	NONE	501(C	Participatory Action Research with Miami-Dade County Taxi Drivers	5,000
New Yorkers Against the Cornell-Tec 80 CPW 15W New York, NY 10023	NONE	501(C	bi-weekly Google protests + Roosevelt Island expansion	4,000
<b>Total . . . . .</b>  <b>3a</b>				439,480

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Nicholas Mottern 38 Jefferson Ave Hasting on Hudson,NY 10706	NONE	501(C	Creation of two eight-foot-long fiberglass replicas of the MQ-9 Reaper drone	6,200
Organized and United for Respect at 1901 Lindell Ave Nashville,TN 37203	NONE	501(C	Organizing a worker=led movement for economic justice at Vanderbilt University	9,000
Organizing Apprenticeship Project 2525 Franklin Avenue East Suite 30 Minneapolis,MN 55406	NONE	501C3	This will support work with community partners in organizing youth and parents of color to engage in equity assessment and planning process with a set of schools in up to five districts in Minnesota, as part of a larger effort to create new equity standard for schools in our state	4,500
Parent Leadership Project 125 W 109th St New York,NY 10025	NONE	501(C	work for justice in public education by building power, leadership and organizing among low-income parents of color	10,000
People's Justice for Community Cont 105 E 22nd Street Suite 103 New York,NY 10010	NONE	501(C	Cop Watch Alliance	8,000
Picture the Homeless 2427 Morris Ave Bronx,NY 10468	NONE	501(C	general support	10,000
Poughkeepsie Plenty 16 Bain Street Poughkeepsie,NY 12601	NONE	501(C	Mobilization meetings with diverse groups to increase awareness of food insecurity, understanding of the right to food and participation in food issue forums	7,000
Recode 5272 N Interstate 411 Porland,OR 97217	NONE	501(C	trains residents in community organizing so they can engage in participatory democracy to transition Oregon to using performance based code	10,000
REV 601 W 26th St New York,NY 10001	NONE	501C3	Domestic employer online fair wage calculator and agreement generator	5,000
Revision International 3735 Morrison Road Denver,CO 80219	NONE	501C3	As part of a larger effort to build a community-owned food cooperative in Denvers Westwood neighborhood, Revision would use a Sparkplug Foundation grant to help establish an educational commercial kitchen, where low income families can learn to prepare and preserve locally grown produce for their own family nutritional needs and generate additional household income by turning any excess produce into sellable goods within the community	10,000
Safe Return Project 1000 MacDonald Ave Suite B Richmond,CA 94801	NONE	501C3	to train 15 new formerly incarcerated leaders for public action	5,000
Street Vendor Alliance of North Ame 123 William Street New York,NY 10038	NONE	501(C	To unify organizing efforts among street vendors, building more local power to win social and economic justice for street vendors, their families and communities	10,000
Student Global AIDS Campaign 12029 Heather Down Drive Herndon,VA 20179	NONE	501(C	organizing students and youth living with HIV to fight AIDS with political advocacy and direct action	10,000
Student Leader Advocates of Music 3734 Vinton Ave 5 Los Angeles,CA 90034	NONE	501(C	curriculum and instrumental support to college student teachers in after school music program	4,000
The Beehive Collective 101 Court St Machias,ME 04654	NONE	501C3	movement building conference for artists doing social justice work	4,000
<b>Total . . . . .</b>  <b>3a</b>				439,480

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
The Freedom Theatre 1 School Street Jenin, Middle East OC	NONE		Launching the Filmmaking unit in Jenin Refugee Camp to creating lasting stories that will reflect the true perspectives of the people of Jenin and hidden aspects of the wider Palestinian story	10,000
The Red Umbrella Project 3301 Chartres Street New Orleans, LA 70117	NONE	501(C	production of original theater piece based on experiences of trans women, written and performed by trans women via an eight-week workshop	10,000
The Voice of the Ex-Offender 3301 Chartres Street New Orleans, LA 70117	NONE	501C3	organizer development for legal education and civic engagement programs	10,000
Tishreen PO Box 2203 Taybeh, Taybeh IS	NONE		start-up funding to establish a group of Arab Palestinian women activists in Taybeh, Israel, who will serve as grassroots organizers	10,000
VOCAL 80-A Forth Ave Brooklyn, NY 11217	NONE	501C3	general support of work organizing to end AIDS in New York City	5,000
WESPAC Foundation 52 North Broadway White Plain, NY 10603	NONE	501C3	general support of Adalah-NY	5,000
Women in Trasition 806 E Chestnut Street Louisville, KY 40204	NONE	501C3	Hire part-time fundraiser	5,000
Social and Environmental Entreprene 23532 Calabasas Road Suite A Calabasas, CA 91302	NONE	501C3	general support	7,750
Disarat-the Arab Center for Law and PO Box 3190 Nazareth, Nazareth IS	NONE		Dirasat will implement a series of training meetings and seminars for leaders of Arab student unions in Israeli universities designed to increase their ability to help their constituents realize their right to equal education	10,000
ISTV-Israel Social TV PO Box 341 Tel Aviv, Middle East IS	NONE		Implementation of TV journalism as a tool to promote social struggle and the aspiration for peace	10,000
<b>Total . . . . .</b>  <b>3a</b>				439,480

## TY 2013 Accounting Fees Schedule

**Name:** THE SPARKPLUG FOUNDATION

**EIN:** 33-1033952

**Software ID:** 13000170

**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	4,790	4,551	239	0

## TY 2013 Other Expenses Schedule

**Name:** THE SPARKPLUG FOUNDATION

**EIN:** 33-1033952

**Software ID:** 13000170

**Software Version:** 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK CHARGES	79	75	4	
FILING FEES-NEW YORK STATE DEP OF LAW	250	238	12	
INVESTMENT EXPENSE	88,843	88,843	4,442	
MISCELLANEOUS	180	171	9	
OFFICE EXPENSE	294	279	15	
PAYROLL SERVICE FEES	1,464	1,391	73	
POSTAGE/DELIVERY	385	366	19	
REIMBURSEMENT	89	85	4	
TELEPHONE	449	427	22	
TRAVEL	205	195	10	
WEBSITE MAINTENANCE/FEES	1,885	1,791	94	1,185
WORKER COMPENSATION	283	269	14	

TY 2013 Other Income Schedule

**Name:** THE SPARKPLUG FOUNDATION

**EIN:** 33-1033952

**Software ID:** 13000170

**Software Version:** 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	455		

**TY 2013 Taxes Schedule****Name:** THE SPARKPLUG FOUNDATION**EIN:** 33-1033952**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAXES	8,048			
FOREIGN TAXES	3,203	3,203		
PAYROLL TAXES	2,295		2,295	

**TY 2013 IRS Payment****Name:** THE SPARKPLUG FOUNDATION**EIN:** 33-1033952**Software ID:** 13000170**Software Version:** 2013v3.1**Routing Transit Number:** 026013673**Bank Account Number:** 7916720159**Type of Account:** Checking**Payment Amount in Dollars and Cents:** 8,278**Requested Payment Date:** 2014-05-15**Taxpayer's Daytime Phone Number:** (877) 866-8285