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

OMB No 1545-0052

2013

Department of the Treasury
Internal Revenue Service

- Do not enter Social Security numbers on this form as it may be made public.
► Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

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

G.A.G. CHARITABLE CORPORATION
2240 ENCINITAS BLVD. #D-325
ENCINITAS, CA 92024

A Employer identification number
95-2568756

B Telephone number (see the instructions)
(760) 448-6333

C If exemption application is pending, check here ☐

D 1 Foreign organizations, check here ☐
2 Foreign organizations meeting the 85% test, check here and attach computation ☐

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

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

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

H Check type of organization. ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16)
► \$ 2,255,673.

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(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 (att sch)				
	2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	18.	18.	N/A	
	4 Dividends and interest from securities	56,755.	56,755.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10	101,474.			
	b Gross sales price for all assets on line 6a	711,409.			
	7 Capital gain net income (from Part IV, line 2)		101,474.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit/(loss) (att sch)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	158,247.	158,247.			
ADMINISTRATIVE AND OPERATING EXPENSES	13 Compensation of officers, directors, trustees, etc.	70,000.	30,100.		39,900.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch) SEE ST 1	18,040.	13,530.		4,510.
	c Other prof fees (attach sch) SEE ST 2	11,883.	8,912.		2,971.
	17 Interest				
	18 Taxes (attach schedule)(see instrs) SEE STM 3	2,120.			
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) SEE STATEMENT 4	6,374.	2,852.		3,522.
	24 Total operating and administrative expenses. Add lines 13 through 23	108,417.	55,394.		50,903.
	25 Contributions, gifts, grants paid PART XV	58,000.			58,000.
26 Total expenses and disbursements. Add lines 24 and 25	166,417.	55,394.		108,903.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-8,170.				
b Net investment income (if negative, enter -0)		102,853.			
c Adjusted net income (if negative, enter -0)					

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	12,974.	7,911.	7,911.
	2 Savings and temporary cash investments	182,407.	209,665.	209,665.
	3 Accounts receivable ▶ 2,400.			
	Less: allowance for doubtful accounts ▶	2,400.	2,400.	2,400.
	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 sch) ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	6,962.	4,915.	4,915.
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule)	1,046,065.	983,811.	1,386,779.
	c Investments — corporate bonds (attach schedule)	601,444.	632,080.	644,003.
	11 Investments — land, buildings, and equipment basis ▶			
LIABILITIES	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule)			
	14 Land, buildings, and equipment basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I)	1,852,252.	1,840,782.	2,255,673.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
NET ASSETS OR FUND BALANCES	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)	3,300.		
	23 Total liabilities (add lines 17 through 22)	3,300.	0.	
	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	1,848,952.	1,840,782.	
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	1,848,952.	1,840,782.	
	31 Total liabilities and net assets/fund balances (see instructions)	1,852,252.	1,840,782.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,848,952.
2 Enter amount from Part I, line 27a	2	-8,170.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	1,840,782.
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	1,840,782.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a SCHWAB-CAP GAIN DIST-LT	P	VARIOUS	VARIOUS
b PUBLICLY TRADED SECURITIES-ST	P	VARIOUS	VARIOUS
c PUBLICLY TRADED SECURITIES-LT	P	VARIOUS	VARIOUS
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 10,034.			10,034.
b 183,724.		189,746.	-6,022.
c 517,651.		420,189.	97,462.
d			
e			

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a			10,034.
b			-6,022.
c			97,462.
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	101,474.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 </div>	3	-6,022.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2012	106,409.	2,107,828.	0.050483
2011	96,708.	2,087,374.	0.046330
2010	100,013.	2,059,401.	0.048564
2009	103,737.	1,880,345.	0.055169
2008	133,475.	2,200,255.	0.060663

2 Total of line 1, column (d)	2	0.261209
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	0.052242
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	2,192,409.
5 Multiply line 4 by line 3	5	114,536.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,029.
7 Add lines 5 and 6	7	115,565.
8 Enter qualifying distributions from Part XII, line 4	8	108,903.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1			
Date of ruling or determination letter _____ (attach copy of letter if necessary — see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here. <input type="checkbox"/> and enter 1% of Part I, line 27b		1	2,057.
c All other domestic foundations enter 2% of line 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-)		2	0.
3 Add lines 1 and 2		3	2,057.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	2,057.
6 Credits/Payments:			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	3,076.	
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d		7	3,076.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	1,019.
11 Enter the amount of line 10 to be Credited to 2014 estimated tax	1,019.	Refunded	11

Part VII-A Statements Regarding Activities

	Yes	No
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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If 'Yes,' attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 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	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) CA		
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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If 'Yes,' complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses		X

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Form 990-PF (2013)

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		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>KEITH M. SPRAGUE, C.P.A.</u> Telephone no. <u>(559) 625-0320</u> Located at <u>822 W. CENTER, VISALIA, CA</u> ZIP + 4 <u>93291</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the year <u>N/A</u>	15		N/A
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>	16		X

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
1 a 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <u></u>	1 b	X
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? If 'Yes,' list the years <u>20 __ , 20 __ , 20 __ , 20 __</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement — see instructions.)	2 b	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 here. <u>20 __ , 20 __ , 20 __ , 20 __</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 'Yes,' did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	X

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Form 990-PF (2013)

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b N/A

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?N/A ☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b X

If 'Yes' to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DOROTHY SALANT 44913 MEADOW CIRCLE MENDOCINO, CA 95460	PRESIDENT 5.00	30,000.	0.	0.
PETER SALANT 5288 LITTLE APPLGATE JACKSONVILLE, OR 97530	CFO 4.00	20,000.	0.	0.
ANTHONY SALANT 7668 EL CAMINO REAL #104-608 CARLSBAD, CA 92009	SECRETARY 4.00	20,000.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 — see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

0

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		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 N/A	
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 N/A	
2	
All other program-related investments See instructions.	
3	
Total. Add lines 1 through 3	0.

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Form 990-PF (2013)

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes.		
a	Average monthly fair market value of securities	1 a	2,170,083.
b	Average of monthly cash balances	1 b	47,374.
c	Fair market value of all other assets (see instructions)	1 c	8,339.
d	Total (add lines 1a, b, and c)	1 d	2,225,796.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	2,225,796.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	33,387.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,192,409.
6	Minimum investment return. Enter 5% of line 5	6	109,620.

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	109,620.
2a	Tax on investment income for 2013 from Part VI, line 5	2 a	2,057.
b	Income tax for 2013 (This does not include the tax from Part VI.)	2 b	
c	Add lines 2a and 2b	2 c	2,057.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	107,563.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	107,563.
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	107,563.

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	1 a	108,903.
b	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	
b	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	108,903.
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	108,903.

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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Form 990-PF (2013)

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				107,563.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			94,413.	
b Total for prior years 20__, 20__, 20__		0.		
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4. ► \$ 108,903.				
a Applied to 2012, but not more than line 2a			94,413.	
b Applied to undistributed income of prior years (Election required — see instructions)		0.		
c Treated as distributions out of corpus (Election required — see instructions)	0.			
d Applied to 2013 distributable amount				14,490.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount — see instructions		0.		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount — see instructions			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				93,073.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9.				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

N/A

- 4942(1)(5)

- (4) Gross investment income

[illegible]

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)				
<i>a Paid during the year</i> SEE ATTACHED SCHEDULE			SEE ATTACHED SCHEDULE	58,000.
Total			▶ 3a	58,000.
<i>b Approved for future payment</i>				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	18.	
4 Dividends and interest from securities			14	56,755.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					101,474.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				56,773.	101,474.
13 Total. Add line 12, columns (b), (d), and (e)				13	158,247.

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

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

[illegible]

2013

FEDERAL STATEMENTS

PAGE 1

CLIENT 3839

G.A.G. CHARITABLE CORPORATION

95-2568756

11/07/14

10 19AM

STATEMENT 1
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	\$ 18,040.	\$ 13,530.		\$ 4,510.
TOTAL	<u>\$ 18,040.</u>	<u>\$ 13,530.</u>		<u>\$ 4,510.</u>

STATEMENT 2
FORM 990-PF, PART I, LINE 16C
OTHER PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FIDUCIARY FEES	\$ 11,883.	\$ 8,912.		\$ 2,971.
TOTAL	<u>\$ 11,883.</u>	<u>\$ 8,912.</u>		<u>\$ 2,971.</u>

STATEMENT 3
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX ON NET INVESTMENT INCOME	\$ 2,057.			
FILING FEES	10.			
FOREIGN TAX PAID	3.			
RRF-1 FEE	50.			
TOTAL	<u>\$ 2,120.</u>	<u>\$ 0.</u>		<u>\$ 0.</u>

STATEMENT 4
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	\$ 88.	\$ 66.		\$ 22.
CONFERENCES	40.	30.		10.
LICENSES	50.	21.		29.
MEMBER FEES	150.	112.		38.
OFFICE AND ADMINISTRATION	26.	19.		7.
PAYROLL TAXES	5,972.	2,568.		3,404.
POSTAGE	48.	36.		12.
TOTAL	<u>\$ 6,374.</u>	<u>\$ 2,852.</u>		<u>\$ 3,522.</u>

G.A.G. Charitable Corporation**Schedule 1****December 31, 2013****Investments - Part II, Line 10b****Common Stock**

	Shares	Book Value	Market Value
Energy			
	60 Anadarko Petroleum	2,152	4,759
	74 Chevron Corp	6,575	9,243
	135 Conoco Phillips	5,528	9,538
	138 Exxon Mobil Corp	1,695	13,966
	85 Occidental Petroleum	7,255	8,083
	212 Oil/Gas Services ETF	8,533	9,269
	38 Schlumberger Ltd	3,415	3,424
		<hr/> 35,153	<hr/> 58,282
Materials			
	470 SPDR Basic Mat ETF	16,649	21,723
		<hr/> 16,649	<hr/> 21,723
Industrials			
	60 3M Company	4,743	8,415
	77 Caterpillar Inc.	4,790	6,992
	129 Emerson Electric Co	6,641	9,053
	310 General Electric Co.	2,696	8,689
	85 Honeywell	4,462	7,767
	40 Union Pacific	3,075	6,720
	76 United Parcel Serv.	5,391	7,986
	86 United Tech Corp	6,108	9,787
		<hr/> 37,906	<hr/> 65,409
Consumer Discretionary			
	30 Amazon Com	3,325	11,964
	217 Comcast Class A	4,262	11,277
	95 Direct TV	4,125	6,561
	110 Home Depot, Inc	998	9,057
	85 McDonalds Corp.	4,760	8,248
	104 Target Corporation	5,697	6,580
	165 Time Warner	5,719	11,503
	130 Walt Disney Hold Co.	3,001	9,932
		<hr/> 31,887	<hr/> 75,122

G.A.G. Charitable Corporation**Schedule 1****December 31, 2013**

	Shares	Book Value	Market Value
Consumer Staples			
	188 Coca-Cola Company	5,502	7,766
	130 Colgate-Palmolive Co	3,789	8,477
	76 Costco Wholesale	4,996	9,045
	130 CVS Caremark Corp	2,573	9,304
	179 Mondelez Intl Inc.	3,613	6,319
	90 Pepsico Incorporated	6,042	7,465
	85 Procter & Gamble Co.	5,672	6,920
	79 Wal-Mart Stores Inc.	3,963	6,217
		<u>36,150</u>	<u>61,513</u>
Health Care			
	130 AbbVie Inc	3,740	6,865
	204 Abbott Laboratories	5,412	7,819
	155 Bristol-Myers Squibb	2,910	8,238
	93 Johnson & Johnson	5,873	8,518
	105 Lilly, Eli & Co.	5,250	5,355
	135 Merck & Co. Inc.	5,913	6,757
	59 Nasdaq Biotech ETF	4,435	13,397
	266 Pfizer Inc.	4,680	8,148
	125 UnitedHealth Group	3,794	9,412
		<u>42,007</u>	<u>74,509</u>
Financials			
	140 American Express Co.	6,479	12,702
	200 Bank of NY Mellon	4,210	6,988
	75 Berkshire Hathaway B.	7,020	8,892
	182 Citigroup Inc	6,765	9,484
	40 Goldman Sachs	5,109	7,090
	143 JP Morgan Chase	6,321	8,363
	235 Metlife Inc.	9,103	12,671
	137 US Bancorp	4,602	5,535
	190 Wells Fargo & Co	6,088	8,626
		<u>55,697</u>	<u>80,351</u>
Information Technology			
	9 Apple, Inc.	6,164	5,049
	178 eBay	6,416	9,766
	12 Google	6,169	13,449
	41 Int Bus. Mach (IBM)	4,653	7,690
	420 Intel	8,629	10,901
	232 iSh Semiconductor ETF	12,120	16,869
	12 Mastercard	4,308	10,026
	303 Microsoft Inc	4,743	11,335
	306 Oracle Corp.	5,874	11,707
	95 Qualcomm	4,207	7,054
	40 Visa Inc.	3,428	8,907
		<u>66,711</u>	<u>112,753</u>

G.A.G. Charitable Corporation

Schedule 1

December 31, 2013

Shares	Book Value	Market Value
Telecommunication Services		
205 Vgd Telecom ETF	11,501	17,150
	<u>11,501</u>	<u>17,150</u>
Utilities		
110 SPDR Utilities ETF	3,152	4,177
167 Vgd Utility ETF	13,447	13,907
	<u>16,599</u>	<u>18,084</u>
Miscellaneous		
8,000 Babson Capital Corporate Investo	94,525	119,456
	<u>94,525</u>	<u>119,456</u>
<u>STOCK FUNDS (US Small-Medium)</u>		
338.323 AQR Sm Momentum	5,105	7,558
1,182.166 DFA Tax Mgd Tgt Val	15,295	38,515
3,268.505 DFA US Micro Cap	30,264	65,730
1,274.892 DFA US Small Cap	18,022	39,522
45.000 S&P 600/Growth ETF	1,995	5,337
512.329 Vangd Extd Mkt Sig	15,786	27,625
562.856 Vangd Sm Gr Ind	12,450	24,191
1,078.681 Vangd Sm Cap Val Ind	15,334	25,166
	<u>114,251</u>	<u>233,644</u>
<u>STOCK FUNDS (Foreign)</u>		
1,196.172 DFA Emerg Core Eq	25,030	23,278
937.530 DFA Emerging Mkts	23,933	24,338
909.091 DFA Intl Lg Cap Grwth	10,020	10,982
3,431.537 DFA Int'l Large Cap	71,522	77,519
2,007.594 DFA Int'l Lg Cap Val	38,434	39,811
2,372.258 DFA Int'l Small Cap	36,641	45,571
388.500 Dodge & Cox Intl	15,030	16,721
594.000 iShares MSCI Gr ETF	40,155	42,459
1,654.225 Vand Total Int'l Sig	49,617	55,582
185.269 Vngd Int'l Value	6,424	6,925
	<u>316,806</u>	<u>343,186</u>
<u>REAL ESTATE SECURITIES</u>		
3,789.453 DFA Intl REIT	18,700	19,023
2,393.295 DFA Real Estate	61,474	62,058
450.000 Vgd Intl exUS RE ETF	27,795	24,516
	<u>107,969</u>	<u>105,597</u>
TOTAL STOCKS	<u><u>\$ 983,811</u></u>	<u><u>\$ 1,386,779</u></u>

G.A.G. Charitable Corporation

Schedule 1

December 31, 2013

Investments - Part II, Line 10c

BOND FUNDS

330.000	Barclays TIP ETF	32,877	36,267
6,860.823	DFA 1 Yr Fixed Inc.	69,957	70,735
3,630.905	PIMCo Hl Yld Instl	24,030	34,893
3,097.345	PIMCO Tel Rtn Instl	35,030	33,111
6,636.385	Vangd Bond Index Sig	71,080	70,080
1,473.949	Vangd Infl Prot Adm	38,160	37,541
3,448.939	Vangd IT Invest Adm	33,600	33,351
4,344.146	Vangd ST Bond Sig.	45,030	45,570
7,818.104	Vangd ST Inv Grd Adm	78,885	83,654
2,179.839	Vanguard GNMA	22,609	22,714
		<u>451,258</u>	<u>467,916</u>

FOREIGN BOND FUNDS

6,907.465	DFA World Ex US Govt	72,186	69,282
7,817.372	PIMCo EM Full Spect	70,260	69,653
3,365.262	PIMCo GI Adv Strat	38,376	37,152
		<u>180,822</u>	<u>176,087</u>

TOTAL BONDS

<u>\$ 632,080</u>	<u>\$ 644,003</u>
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G.A.G. CHARITABLE CORPORATION

YEAR ENDED 12/31/2013

95-2568756

<u>Name & Address</u>	<u>Relationship & Status</u>	<u>Purpose of Contribution</u>	<u>Amount</u>
American Friends Service Committee 1501 Cherry St. Philadelphia, PA 19102	"	"	\$ 1,000
Americares Foundation 88 Hamilton Ave Stamford, CT 06902	"	"	750
Applegate ACCESS %ACCESS, Inc 3630 Aviation Way Medford, OR 97501	"	"	2,000
Camelot Theatre P.O. Box 780 Talent, OR 97540	"	"	500
Claremont-McKenna College Bauer Center, Room 322 500 E Ninth St Claremont, CA 91711	"	"	2,000
Community Resource Center 650 2nd Street Encinitas, CA 92024	"	"	1,000
Earle Baum Center of the Blind 4539 Occidental Rd. Santa Rosa, CA 95401	"	"	500
Farm School Sentinel Elm Farm Moore Hill Road Athol, MA 01331	"	"	500
Feeding America San Diego 9455 Waples St. #135 San Diego, CA 92121	"	"	1,000
Fort Bragg Food Bank 910 N. Franklin St. Fort Bragg, CA 95437	"	"	1,000

G.A.G. CHARITABLE CORPORATION

YEAR ENDED 12/31/2013

95-2568756

<u>Name & Address</u>	<u>Relationship & Status</u>	<u>Purpose of Contribution</u>	<u>Amount</u>
Friends of Ruch Library 7919 Highway 238 Jacksonville, OR 97530	"	"	\$ 500
Grand Canyon Trust 2601 N. Fort Valley Rd. Flagstaff, AZ 86001	"	"	1,000
Halleck Creek Riding Club P.O. Box 189 Inverness, CA 94937	"	"	500
Happy Trails Riding Academy P.O. Box 572 Visalia, CA 93279	"	"	500
Help Now! Advocacy Center 33 N. Central Ave., Suite #317 Medford, OR 97501	"	"	500
Hospice By the Bay Foundation 17 East Sir Francis Drake Blvd Larkspur, CA 94939	"	"	250
International Crane Foundation E-11376 Shady Lane Rd, Box 447 Baraboo, WI 53913	"	"	200
Klamath-Siskiyou Wildlands Center P.O. Box 102 Ashland, OR 97520	"	"	4,000
Learning Ally, Inc. 20 Roszel Rd. Princeton, NJ 08540	"	"	250
Maslow Project 500 Monroe St. Medford, OR 97501	"	"	1,000
Medford Schools Foundation P.O. Box 1126 Medford, OR 97501	"	"	1,000

G.A.G. CHARITABLE CORPORATION

YEAR ENDED 12/31/2013

95-2568756

<u>Name & Address</u>	<u>Relationship & Status</u>	<u>Purpose of Contribution</u>	<u>Amount</u>
Mendocino Coast Botanical Gardens 18220 No. Highway 1 Fort Bragg, CA 95437	"	"	\$ 100
Mendocino Coast Dist Hosp, Hospice Program 700 River Drive Fort Bragg, CA 95437	"	"	250
Mendocino Coast Jewish Community P.O. Box 291 Little River, CA 95456-0291	"	"	500
Mendocino Film Festival P.O. Box 1843 Mendocino, CA 95460-1843	"	"	150
Mendocino Music Festival P.O. Box 1808 Mendocino, CA 95460	"	"	750
National Alliance for the Mentally Ill, Marin 710 C St., #215 San Rafael, CA 94901	"	"	250
National Dance Institute 594 Broadway, Room 805 New York, NY 10012	"	"	5,000
O'Hanlon Center for the Arts 616 Throckmorton Ave. Mill Valley, CA 94941	"	"	500
Pacific Ridge School 6269 El Fuerte St. Carlsbad, CA 92009	"	"	1,000
Partnership Scholars Program P.O. Box 156 El Segundo, CA 90245-8405	"	"	500
Pesticide Action Network 965 Mission St., #514 San Francisco, CA 94103	"	"	2,500

G.A.G. CHARITABLE CORPORATION

YEAR ENDED 12/31/2013

95-2568756

<u>Name & Address</u>	<u>Relationship & Status</u>	<u>Purpose of Contribution</u>	<u>Amount</u>
Planting Hope International 3310 Germann Dr. Manhattan, KS 66503	"	"	\$ 500
Public Citizen Foundation 1600 20th Street NW Washington, DC 20009	"	"	3,500
Public Radio , Jefferson 1250 Siskiyou Blvd. Ashland, OR 97520-5025	"	"	1,000
Public Radio & Television-KPBS 5200 Campanile Dr. San Diego State University San Diego, CA 92182-5400	"	"	1,500
Public Radio & Television, KQED 2601 Mariposa St. San Francisco, CA 94110-1400	"	"	3,500
Public Radio KZYY Mendocino County Public Broadcasting P.O. Box 1 Philo, CA 95466	"	"	500
Resource Renewal Institute Building A, Fort Mason Center San Francisco, CA 94123	"	"	2,000
Rogue Valley Youth Choruses 23 South Central Ave. Medford, OR 97501	"	"	500
Ruch Elementary School 156 Upper Applegate Rd. Jacksonville, OR 97530	"	"	1,000
San Diego Jr. Golf Assn. 2851 Camino Del Rio S #420 San Diego, CA 92108	"	"	500
San Diego Youth Symphony 1650 El Prado, #207A San Diego, CA 92101	"	"	550

G.A.G. CHARITABLE CORPORATION

YEAR ENDED 12/31/2013

95-2568756

<u>Name & Address</u>	<u>Relationship & Status</u>	<u>Purpose of Contribution</u>	<u>Amount</u>
San Elijo Lagoon Conservancy P.O. Box 230634 Encinitas, CA 92023	"	"	\$ 1,750
San Francisco Symphony, Friends of Davis Symphony Hall 201 Van Ness San Francisco, CA 94102	"	"	750
Schepens Eye Research Institute Inc., The 20 Staniford St. Boston, MA 02114-2500	"	"	500
Schroon Lake Association Box 5 Schroon Lake, NY 12870	"	"	500
Seeds to the World P.O. Box 1847 Stockton, CA 95201	"	"	500
Southern Poverty Law Center P.O. Box 2087 Montgomery, AL 36102	"	"	2,000
T.H.R.I.V.E. 340 A Street, Suite 205 Ashland, OR 97520	"	"	500
Voices for Children, Inc. 2851 Meadow Lark Dr. San Diego, CA 92123	"	"	2,500
Williams College 880 Main St. Williamstown, MA 01267	"	"	2,500
			\$ <u><u>58,000</u></u>

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II, Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the extended due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	G.A.G. CHARITABLE CORPORATION	95-2568756
	Number, street, and room or suite number. If a P.O. box, see instructions	Social security number (SSN)
	MORRIS, SPRAGUE, GROEN & NEESE CPA'S 822 WEST CENTER AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	VISALIA, CA 93291-6014	

Enter the Return code for the return that this application is for (file a separate application for each return)

04

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ▶ KEITH M. SPRAGUE, C.P.A.
 Telephone No. ▶ (559) 625-0320 Fax No. ▶ (559) 625-5615
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11/15, 20 14
- 5 For calendar year 2013, or other tax year beginning _____, 20 _____, and ending _____, 20 _____
- 6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension ADDITIONAL TIME IS NECESSARY TO GATHER IMPORTANT ACCOUNTING INFORMATION NEEDED TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a \$	1,500.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$	3,076.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c \$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Keith M. Sprague Title ▶ CPA Date ▶ 7/14/14
 BAA FIF20502L 12/31/13 Form 8868 (Rev 1-2014)