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Form **990-PF**

Return of Private Foundation

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

OMB No 1545-0062

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.

Open to Public Inspection

For calendar year 2013 or tax year beginning **4/1/2013**, and ending **3/31/2014**

Name of foundation ROBERTA M. CHILDS CHARITABLE FOUNDATION			A Employer identification number 04-2660275
Number and street (or P O box number if mail is not delivered to street address) C/O NATE WITHINGTON, 53 STATE STREET, 39TH FL		Room/suite	B Telephone number (see instructions) (617) 589-3286
City or town BOSTON	State MA	ZIP code 02109	C If exemption application is pending, check here <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code	D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>

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, col (c), line 16) **\$ 8,340,867**

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

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

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 not required to attach Sch. B				
3 Interest on savings and temporary cash investments	168	168		
4 Dividends and interest from securities	219,796	219,796		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	314,595			
b Gross sales price for all assets on line 6a 1,324,883				
7 Capital gain net income (from Part IV, line 2)		314,595		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less. Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule) STMT 1	(34,309)	12,904		
12 Total. Add lines 1 through 11	500,250	547,463		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)	320			
b Accounting fees (attach schedule)	11,650	11,650		
c Other professional fees (attach schedule)	2,613	2,613		
17 Interest				
18 Taxes (attach schedule) (see instructions) STMT 2	3,244	3,244		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) STMT 3	280			
24 Total operating and administrative expenses. Add lines 13 through 23	18,107	17,507		
25 Contributions, gifts, grants paid STMT 4	822,259			822,259
26 Total expenses and disbursements. Add lines 24 and 25	840,366	17,507		822,259
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	(340,116)			
b Net investment income (if negative, enter -0-)		529,956		
c Adjusted net income (if negative, enter -0-)				

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash—non-interest-bearing	530,398		
	2	Savings and temporary cash investments	289,515	801,189	801,189
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule) STMT 5	2,531,591	2,637,078	7,539,678
	c	Investments—corporate bonds (attach schedule)	413,600		
	11	Investments—land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment: basis ▶				
	Less: accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶)				
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	3,765,104	3,438,267	8,340,867	
Liabilities	17	Accounts payable and accrued expenses		67	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)		67	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/>				
	27	Capital stock, trust principal, or current funds	3,765,104	3,438,200	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
30	Total net assets or fund balances (see instructions)	3,765,104	3,438,200		
31	Total liabilities and net assets/fund balances (see instructions)	3,765,104	3,438,267		

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	3,765,104
2	Enter amount from Part I, line 27a	2	(340,116)
3	Other increases not included in line 2 (itemize) ▶ PRIOR YEAR ADJUSTMENT	3	13,212
4	Add lines 1, 2, and 3	4	3,438,200
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	3,438,200

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	SEE STATEMENT 6			
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a	1,324,883	1,010,288	314,595	
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) FMV 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 }			2 314,595
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8			3

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	2,500	7,438,756	0.000336
2011	222,500	6,916,691	0.032169
2010	342,625	6,486,297	0.052823
2009	246,100	5,615,330	0.043826
2008	269,100	5,647,146	0.047652
2	Total of line 1, column (d)		2 0.176806
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 0.035361
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5		4 8,163,966
5	Multiply line 4 by line 3		5 288,686
6	Enter 1% of net investment income (1% of Part I, line 27b)		6 5,300
7	Add lines 5 and 6		7 293,986
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.		8 816,959

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
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	1	5,300	
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	5,300	
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	5,300	
6	Credits/Payments:			
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	8,000	
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7	8,000	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,700	
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax 2,700 Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		X
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. ▶ \$ 0 (2) On foundation managers. ▶ \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ 0		
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>		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? <i>If "Yes," attach a conformed copy of the changes</i>		X
4a 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?		
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>		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? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MA		
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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	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)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

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?	13	X	
Website address ▶ NONE				
14	The books are in care of ▶ NATE WITHINGTON Telephone no ▶ (617) 589-3286			
Located at ▶ 53 STATE STREET, 39TH FL, BOSTON, MA ZIP+4 ▶ 02109				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here ▶ <input type="checkbox"/>			
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15				
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶				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
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/> N/A	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c	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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," list the years ▶ 20 12 , 20 11 , 20 _____ , 20 _____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	X
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20 _____ , 20 _____ , 20 _____ , 20 _____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.) N/A	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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

- 5a** During the year did the foundation pay or incur any amount to:
- (1) Carry on propaqanda, 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)? . . . N/A **5b**
- Organizations relying on a current notice regarding disaster assistance check here
- c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? Yes No
- If "Yes," attach the statement required by Regulations section 53.4945–5(d)*
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No **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? Yes No **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
NATE WITHINGTON 53 STATE STREET, 39TH FL BOSTON, MA 02109	TRUSTEE	0	0	0

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

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

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 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 NONE	
2	
3	
4	0

Part IX-B Summary of Program-Related Investments (see instructions)

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

	Amount
1 NONE	
2	
All other program-related investments See instructions	
3	0

Total. Add lines 1 through 3 0

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	7,282,989
b	Average of monthly cash balances	1b	810,551
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	8,093,540
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	8,093,540
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	121,403
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7,972,137
6	Minimum investment return. Enter 5% of line 5	6	398,607

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	398,607
2a	Tax on investment income for 2013 from Part VI, line 5	2a	5,300
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	5,300
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	393,307
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	393,307
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	393,307

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	822,259
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	822,259
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	5,300
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	816,959

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				393,307
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			367,523	
b Total for prior years. 20 11, 20, 20		59,236		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	0			
b From 2009	0			
c From 2010	0			
d From 2011	0			
e From 2012	0			
f Total of lines 3a through e	0			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 822,259				
a Applied to 2012, but not more than line 2a			367,523	
b Applied to undistributed income of prior years (Election required—see instructions)		59,236		
c Treated as distributions out of corpus (Election required—see instructions)	2,193			
d Applied to 2013 distributable amount	0			393,307
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	2,193			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	2,193			
10 Analysis of line 9:				
a Excess from 2009	0			
b Excess from 2010	0			
c Excess from 2011	0			
d Excess from 2012	0			
e Excess from 2013	2,193			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) **N/A**

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶
- b** Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

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

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

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2))
NONE
- 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.
NONE
- 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:
NATE WITHINGTON, 53 STATE STREET, 39TH FL, BOSTON, MA 02109
- b** The form in which applications should be submitted and information and materials they should include:
NO FORMAL REQUIREMENTS
- c** Any submission deadlines:
NO DEADLINES
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
NONE

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> SEE ATTACHED STMT 6	NONE	PUBLIC	GENERAL SUPPORT	822259
Total ▶				3a 822259
b <i>Approved for future payment</i>				
Total ▶				3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include Program service revenue, membership dues, interest on savings, dividends, rental income, investment income, gain on sales, and other revenue.

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

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

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes.

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form: 990PF Tax Year: 2013

Part 1

Statement 1 - Other Income

Line 11, Part 1:	Column A (Book)	Column B (Net Investment Income)
Income from Investment in Publicly Traded Partnership:		
Boardwalk Pipeline Partners		
Interest income	\$ 4.00	
LT Capital gain	375.00	
UBTI	(886.00)	
Other expense	(12.00)	(519.00)
Energy Transfer Partners		
Interest income	529.00	
Dividend income	2,244.00	
LT Capital gain	3,624.00	
Section 1231 gain	470.00	
UBTI	(2,089.00)	
Investment interest expense	(508.00)	
Other expense	(32.00)	4,238.00
Enterprise Products Partners		
Interest income	5.00	
Section 1231 loss	183.00	
UBTI	(2,200.00)	
Other expense	(15.00)	(2,027.00)
Kinder Morgan Energy Partners		
Interest income	149.00	
Dividend income	178.00	
Royalty income	166.00	
Section 1231 loss	(320.00)	
UBTI	(29,197.00)	
Investment interest expense	(158.00)	
Other expense	(28.00)	(29,210.00)
Legacy Reserves LP		
Interest income	1.00	
Royalty income	1,059.00	
UBTI	(4,898.00)	
Other income	81.00	
Other expense	(1.00)	(3,758.00)
The Blackstone Group		
Interest income	499.00	
Dividend income	249.00	
Royalty income	14.00	
Long term capital gain	1,529.00	
Section 1231 gain	20.00	
UBTI	307.00	
Other income	282.00	
Investment interest expense	(13.00)	2,887.00

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form: 990PF Tax Year: 2013

Part 1 (Continued)

	<u>Column A</u> (Book)	<u>Column B</u> (Net Investment Income)
Linn Energy LLC		
Interest income	70.00	
Section 1231 gain	1,035.00	
UBTI	(5,727.00)	
Other income	1,163.00	(3,459.00)
Plains All American Pipeline LP		
Interest income	7.00	
Dividend income	6.00	
Section 1231 gain	59.00	
UBTI	(2,523.00)	
Other Expense	(10.00)	(2,461.00)
Total Other Income Line 11, Column A	(34,309.00)	(34,309.00)
Add Back UBTI loss reported on 990-T		47,213.00
Total Other Income Line 11, Column B	<u>\$ (34,309.00)</u>	<u>\$ 12,904.00</u>

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form: 990PF Tax Year: 2013

Part 1

	<u>Column A</u>	<u>Column B</u>
<u>Statement 2</u>		
<u>Line 18</u>		
Federal tax year ended 3/31/13	\$ 1,920.00	\$ 1,920.00
MA Annual Report filing fee	70.00	70.00
Foreign tax	<u>1,254.00</u>	<u>1,254.00</u>
	<u>\$ 3,244.00</u>	<u>\$ 3,244.00</u>
 <u>Statement 3</u>		
<u>Line 23</u>		
Administrative expense	<u>\$ 280.00</u>	<u>\$ 0.00</u>

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form: 990PF Tax Year: 2013

Statement # 4

Charitable Contributions

Bridge Over Troubled Waters	\$ 1,000.00
Plymouth Education Foundation	5,000.00
Jordan Hospital	15,000.00
The Jackson Laboratory	6,000.00
Pinewood Acres Childrens Charity	3,000.00
Adolescent Consultation Services	6,000.00
New England Wild Life Center	6,000.00
Greyhound Friends Inc.	6,000.00
Baylor College of Medicine	30,000.00
Brigham Surgical Group Foundation	30,000.00
Community Education Center	5,000.00
Alice Lloyd College	5,000.00
The Homestead of Nantucket	3,000.00
Family Service Inc.	4,000.00
Dasie Bridgewater Hope Center	5,000.00
Pine Street Inn	5,000.00
Brigham & Womens Hospital	35,000.00
Dana Farber Cancer Center	45,000.00
Massachusetts General Hospital	62,723.00
Joslin Clinic	17,000.00
Habitat for Humanity	5,000.00
Boston Humane Society	4,000.00
Hibiscus Childrens Foundation	3,800.00
Dartmouth Medical School	50,000.00
Nantucket Boys & Girls Club	11,000.00
Black Feather Rescue	7,000.00
Woods Hole	9,000.00
Home Health VNA	7,500.00
VNA & Hospice Foundation	7,000.00
Irish Immigration Center	9,000.00
Boston Humane Society	9,000.00
Lawrence General Hospital	9,000.00
North Andover High School	6,736.00
Black Panther Rescue	10,000.00
Brigham & Women's Hospital	25,000.00
Dan Farber Cancer Institue	25,000.00
Dartmouth Medical School	25,000.00
Greyhoma Friends	10,000.00
Beth Israel Deaconess - Plymouth	50,000.00
MA General Hospital	50,000.00
Nantucket Boys & Girls Club	5,000.00

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form: 990PF Tax Year: 2013

Statement # 4

(Continued)

Pine Street Inn	5,000.00	
The Homestead of Nantucket	2,000.00	
Woods Hole Oceanographic Institute	5,000.00	
Appalacian Mountain Club	50,000.00	
Gorges Farm Inc	50,000.00	
Pilgrim Society	20,000.00	
Plymouth Plantation	25,000.00	
Rosies Place	5,000.00	
MA General Hospital for children	25,000.00	
Green Mountain Club	1,000.00	
Jack Russel Refuge Inc	1,000.00	
WWOZ	500.00	
		<u>500.00</u>
Total Charitable Contributions		<u>\$ 822,259.00</u>

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form 990-PF Year 2013

Part II

Securities Held

Statement 5

<u>Security</u>	<u>Cost</u>	<u>3/31/2013 Market Value</u>
2,000 sh Akamai Tech	\$ 91,397.95	\$ 116,420.00
3,000 sh Alere Inc	110,291.19	103,050.00
8,000 sh Altria Group Inc	10,910.57	299,440.00
9,000 sh Brookline Bancorp Inc.	58,867.43	84,780.00
4,259 sh CBL & Assoc PPTYS Inc	40,323.96	75,597.25
2,000 sh Camden Property Trust	69,518.87	134,680.00
2,000 sh Cimarex Energy Co	37,753.33	238,220.00
2,000 sh Citigroup Inc.	81,289.56	95,200.00
2,300 sh Comcast Corp	95,537.96	115,092.00
5,000 sh Danaher Corp	19,617.02	375,000.00
1,000 sh Deere & Co.	88,930.90	90,800.00
2,000 sh Dominion Resources Inc	81,234.38	141,980.00
5,000 sh Dover Corp	405,587.22	408,750.00
10,000 sh Eaton Vance Ltd	156,900.00	152,500.00
4,000 sh Energy Transfer Partners LP	85,034.64	215,160.00
5,000 sh Enterprise Products Partners LP	51,125.00	346,800.00
4,000 sh Harley-Davidson Inc	18,015.66	266,440.00
2,500 sh Kinder Morgan Energy Partners	49,274.23	184,875.00
2,500 sh Knowles Corp	79,581.59	157,850.00
1,533 sh Kraft Foods Group Inc Com	3,264.02	86,001.30
2,000 sh Las Vegas Sands Corp	157,660.98	161,560.00
2,100 sh Merck & Company Inc.	93,307.45	119,217.00
4,599 sh Mondelez Intl Inc Com	6,037.97	158,895.45
3,000 sh Occidental Petroleum corp	33,234.11	285,870.00
4,000 sh Pepsico Inc	35,391.16	334,000.00
6,000 sh Philip Morris Intl Inc	18,646.33	491,220.00
1,600 sh Rayonier Inc. REIT	93,995.99	73,456.00
2,000 sh Stanley Black & Decker	115,168.77	162,480.00
4,000 sh State Street Corp	20,442.71	278,200.00
4,000 sh Stryker Corp	3,126.86	325,880.00
2,000 sh United Technologies Corp	83,016.04	233,680.00
6,052 sh Verizon Communications	159,626.83	287,893.64
2,181 sh Vodafone Group PLC	94,161.28	80,282.61
3,000 sh Wal-Mart Stores Inc	8,368.13	229,290.00
6,000 sh Walgreen Co	16,037.86	396,180.00
5,000 sh Williams Companies Inc.	56,093.45	202,900.00
1,666 sh WPX Energy Incorporated	8,306.55	30,037.98
Total	<u>\$ 2,637,077.95</u>	<u>\$ 7,539,678.23</u>

Roberta M. Childs Charitable Foundation

EIN: 04-2660275

Form 990-PF Year 2013

Part IV

Statement 6

1(a) <u>Security</u>	1(b) <u>How Acquired</u>	1(c) <u>Date Acquired</u>	1(d) <u>Date Sold</u>	1(e) <u>Gross Sales Price</u>	1(g) <u>Cost/ Basis</u>	1(h) <u>Gain/ (Loss)</u>
7,000 sh Blackstone Group	P	04/26/11	05/07/13	\$ 159,656.02	\$ 132,983.90	\$ 26,672.12
7,000 sh Linn Energy LLC	P	01/23/09	05/07/13	247,465.44	7,052.40	240,413.04
32,640 sh Blackrock Debt Strategies	P	12/10/13	12/12/13	129,244.20	115,100.00	14,144.20
fractional sh Blackrock Debt Strategies	P	12/10/13	12/11/13	1.45	0.00	1.45
5,000 sh CRH PLC	P	01/17/91	02/11/14	130,793.27	19,618.19	111,175.08
3,000 sh Centurylink Inc.	P	11/09/10	11/26/13	93,023.89	128,902.35	(35,878.46)
1,000 sh Centurylink Inc.	P	01/14/11	11/26/13	31,012.26	45,653.94	(14,641.68)
2,000 sh Hatteras Financial Corp.	P	01/23/09	11/26/11	33,719.94	50,708.00	(16,988.06)
2,000 sh Hatteras Financial Corp.	P	01/14/11	11/26/13	33,739.60	57,621.00	(23,881.40)
3,000 sh Legacy Reserves LP	P	04/01/10	03/04/13	79,343.84	46,452.45	32,891.39
2,000 sh Legacy Reserves LP	P	11/09/10	03/04/13	52,895.90	36,957.73	15,938.17
1,600 sh Plains All American Pipeline LP	P	03/27/13	01/16/14	81,588.82	86,185.75	(4,596.93)
100 sh Plains All American Pipeline LP	P	03/27/13	01/16/14	5,091.16	5,386.61	(295.45)
2,200 sh Suncor Energy Inc	P	04/26/11	12/20/13	73,819.71	99,755.91	(25,936.20)
800 sh Suncor Energy Inc.	P	04/26/11	12/20/13	26,831.66	36,274.87	(9,443.21)
fractional sh Verizon Communications	P	02/25/14	02/25/14	0.19	0.00	0.19
fractional sh Vodafone Group PLC	P	02/25/14	02/25/14	34.08	35.32	(1.24)
10,000 sh Western Asset Premier	P	01/30/08	03/04/14	146,103.17	141,600.00	4,503.17
Boardwalk Pipeline Partners adjustment				519.00	0.00	519.00
Total				<u>\$ 1,324,883.60</u>	<u>\$ 1,010,288.42</u>	<u>\$ 314,595.18</u>

Roberta M. Childs Charitable Foundation

#04-2660275
Form 990PF - 2013
Part XIII Line 4

Under IRC Regulations Section 53.4942(a) - 3(d)(2), the foundation elects to treat \$2,193 of current distributions as made out of corpus.



Foundation Manager

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

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

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

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

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

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

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

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

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. <i>Roberta M Childs Charitable Foundation</i>	Employer identification number (EIN) or <i>04-2660275</i>
	Number, street, and room or suite no. If a P.O. box, see instructions. <i>c/o Nate Livingston, 53 State St, 39th Fl</i>	Social security number (SSN)
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <i>Boston, MA 02109</i>	

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

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

• The books are in the care of ▶ Nate Livingston

Telephone No. ▶ (617) 589 3286 Fax No. ▶ _____

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

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

▶ tax year beginning April 1, 20 13, and ending March 31, 20 14.

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

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	8 000
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.	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	8 000

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