

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.
- Go to www.irs.gov/Form990PF for instructions and the latest information.

2019

Open to Public
Inspection

For calendar year 2019, or tax year beginning 01-01-2019, and ending 12-31-2019

Name of foundation Spruance Foundation II		A Employer identification number 46-1564619	
Number and street (or P.O. box number if mail is not delivered to street address) 27 Selborne Drive		B Telephone number (see instructions) (610) 286-6808	
City or town, state or province, country, and ZIP or foreign postal code Wilmington, DE 19807		C If exemption application is pending, check here ► <input type="checkbox"/>	
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here ► <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ... ► <input type="checkbox"/>	
H 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		E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 3,179,870		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <i>(Part I, column (d) must be on cash basis.)</i>	

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i>		(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 type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments		13	13	
	4 Dividends and interest from securities		76,659	76,659	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	3,712			
	b Gross sales price for all assets on line 6a 16,714				
	7 Capital gain net income (from Part IV, line 2)			0	
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	80,384	76,672		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.		30,000		30,000
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	4,169			4,169
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	1,525			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	10,176	150		10,026
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	45,870	150		44,195
	25 Contributions, gifts, grants paid	40,600			40,600
	26 Total expenses and disbursements. Add lines 24 and 25	86,470	150		84,795
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-6,086			
	b Net investment income (if negative, enter -0-)			76,522	
	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				
	2 Savings and temporary cash investments		2,045	8,961	8,961
	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)		1,882,565	1,869,563	3,170,909
	c Investments—corporate bonds (attach schedule)				
	11 Investments—land, buildings, and equipment: basis ►				
	Less: accumulated depreciation (attach schedule) ►				
	12 Investments—mortgage loans				
	13 Investments—other (attach schedule)				
	14 Land, buildings, and equipment: basis ►				
	Less: accumulated depreciation (attach schedule) ►				
	15 Other assets (describe ► _____)				
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		1,884,610	1,878,524	3,179,870
Liabilities	17 Accounts payable and accrued expenses				
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable (attach schedule)				
	22 Other liabilities (describe ► _____)				
	23 Total liabilities (add lines 17 through 22)			0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ► <input type="checkbox"/>				
	and complete lines 24, 25, 29 and 30.				
	24 Net assets without donor restrictions				
	25 Net assets with donor restrictions				
	Foundations that do not follow FASB ASC 958, check here ► <input checked="" type="checkbox"/>				
	and complete lines 26 through 30.				
	26 Capital stock, trust principal, or current funds		1,884,610		
	27 Paid-in or capital surplus, or land, bldg., and equipment fund				
	28 Retained earnings, accumulated income, endowment, or other funds			1,878,524	
	29 Total net assets or fund balances (see instructions)		1,884,610	1,878,524	
	30 Total liabilities and net assets/fund balances (see instructions)		1,884,610	1,878,524	

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 29 (must agree with end-of-year figure reported on prior year's return)	1,884,610
2	Enter amount from Part I, line 27a	-6,086
3	Other increases not included in line 2 (itemize) ►	
4	Add lines 1, 2, and 3	1,878,524
5	Decreases not included in line 2 (itemize) ►	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	1,878,524

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.	1	1,530
	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 type="checkbox"/> and enter 1% of Part I, line 27b		
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2.	3	1,530
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	1,530
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	1,498
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	1,498
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.	8	18
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	50
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 2020 estimated tax ►	Refunded	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
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see 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>	Yes	No
1c	Did the foundation file Form 1120-POL for this year?	Yes	No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ _____ (2) On foundation managers. ► \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	Yes	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>	Yes	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	Yes	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	Yes	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>	Yes	No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: <ul style="list-style-type: none">By language in the governing instrument, orBy state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	Yes	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>	Yes	No
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ►DE		
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>	Yes	No
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 2019 or the taxable year beginning in 2019? See the instructions for Part XIV. <i>If "Yes," complete Part XIV</i>	Yes	No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	Yes	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 ►None	13	No
14	The books are in care of ►Baer and Company CPAs	Telephone no. ►(610) 286-6808	
Located at ►P O Box 402 Morgantown PA			ZIP+4 ►19543
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here.	► 15	<input type="checkbox"/>
16	At any time during calendar year 2019, 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 FinCEN Form 114. 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 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. ►	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 2019?	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 2019, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2019? If "Yes," list the years ► 20____, 20____, 20____, 20____	<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.)	2b	
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 2019 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 2019.)	3b	
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 2019?	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:			Yes	No
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
(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"/>	<input checked="" type="checkbox"/>		
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions.		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
(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"/>	<input checked="" type="checkbox"/>		
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. Organizations relying on a current notice regarding disaster assistance check here.			5b	
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? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>	<input type="checkbox"/>	<input type="checkbox"/>		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6b	
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
b	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7b	
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

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.

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
Thomas W Spruance	President 004.00	30,000		
27 Selborne Drive Wilmington, DE 19807				

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

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
Total Number of other employees paid more than \$50,000				

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

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".

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.

1 None	0
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.

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	2,911,375
b	Average of monthly cash balances.	1b	15,493
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,926,868
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	2,926,868
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) 	4	43,903
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,882,965
6	Minimum investment return. Enter 5% of line 5.	6	144,148

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign**Part XI** organizations check here ► and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	144,148
2a	Tax on investment income for 2019 from Part VI, line 5.	2a	1,530
b	Income tax for 2019. (This does not include the tax from Part VI.).	2b	
c	Add lines 2a and 2b.	2c	1,530
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	142,618
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	142,618
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	142,618

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	84,795
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	84,795
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	84,795
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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				142,618
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only.				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2019:				
a From 2014.				
b From 2015.	21,586			
c From 2016.	37,958			
d From 2017.	403,623			
e From 2018.	16,524			
f Total of lines 3a through e.	479,691			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 84,795				
a Applied to 2018, 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).				
d Applied to 2019 distributable amount.				84,795
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2019. (If an amount appears in column (d), the same amount must be shown in column (a).)	57,823			57,823
6 Enter the net total of each column as indicated below:	421,868			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
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 2018. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a.	421,868			
10 Analysis of line 9:				
a Excess from 2015.				
b Excess from 2016.	1,721			
c Excess from 2017.	403,623			
d Excess from 2018.	16,524			
e Excess from 2019.				

Part XIV Private 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 2019, enter the date of the ruling. ►			
b	Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 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.			
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. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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				
Longwood Fire Company 1001 E Baltimore Pike Kennett Square, PA 19348		PC	Social welfare organization	600
Steman Philippon Research Institute 181 West Meadow Drive Vail, CO 81657		PC	Medical research	10,000
UC San Diego 9500 Gilman Drive La Jolla, CA 920930937		PC	Medical research	30,000
Total			► 3a	40,600
b Approved for future payment				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

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) Exclusion 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					
4 Dividends and interest from securities.			14		13
5 Net rental income or (loss) from real estate:			14	76,659	
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			14	3,712	
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).				80,384	
13 Total. Add line 12, columns (b), (d), and (e).					80,384
(See worksheet in line 13 instructions to verify calculations.)					

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

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
1a(1)		No
1a(2)		No
1b(1)		No
1b(2)		No
1b(3)		No
1b(4)		No
1b(5)		No
1b(6)		No
1c		No

a Transfers from the reporting foundation to a noncharitable exempt organization of:

Other transactions:

(1) Sales of assets to a noncharitable exempt organization.	1b(1)	No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)	No
(3) Rental of facilities, equipment, or other assets.	1b(3)	No
(4) Reimbursement arrangements.	1b(4)	No
(5) Loans or loan guarantees.	1b(5)	No
(6) Performance of services or membership or fundraising solicitations.	1b(6)	No

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations

described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

2020-11-11

May the IRS discuss this
return
with the preparer shown
below

(see instr.) Yes No

Signature of officer or trustee

Date

>Title

**Sign
Here**

**Paid
Preparer
Use Only**

(see inst.) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ► <input type="checkbox"/>	PTIN
	Bruce E Baer		2020-11-11		
	Firm's name ► Baer and Company				Firm's EIN ►
	Firm's address ► P O Box 402 Morgantown, PA 19543				Phone no. (610) 286-6808

TY 2019 Accounting Fees Schedule

Name: Spruance Foundation II

EIN: 46-1564619

Software ID: 19009610

Software Version: 19.2.1.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Baer and Company CPAs	4,169			4,169

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2019 Gain/Loss from Sale of Other Assets Schedule

Name: Spruance Foundation II

EIN: 46-1564619

Software ID: 19009610

Software Version: 19.2.1.0

Gain Loss Sale Other Assets Schedule

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
400 Shs Pfizer Inc	2018-01	P	2019-03		16,712	13,002			3,710	
1000 Shs Mirant Corp	2019-03	P	2019-03		2				2	

TY 2019 General Explanation Attachment

Name: Spruance Foundation II

EIN: 46-1564619

Software ID: 19009610

Software Version: 19.2.1.0

General Explanation Attachment

Identifier	Return Reference	Explanation	
1		53.4942a-3c The foundation is making an election under 53.4942a-3c . The distribution was treated un	53.4942a)3c) The foundation is making an election under 53.4942a)3c) . The distribution was treated under 53.4942a)3d)1)iii) as a distribution out of corpus from prior tax years.

TY 2019 Investments Corporate Stock Schedule

Name: Spruance Foundation II

EIN: 46-1564619

Software ID: 19009610

Software Version: 19.2.1.0

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
TD Ameritrade - Publicly traded securities	1,869,563	3,170,909

TY 2019 Other Expenses Schedule

Name: Spruance Foundation II**EIN:** 46-1564619**Software ID:** 19009610**Software Version:** 19.2.1.0

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADR fees paid through TD Ameritrade	7			7
Travel expenses	10,019			10,019
TD Ameritrade dividend received conforming adjustment	150	150		

TY 2019 Taxes Schedule

Name: Spruance Foundation II

EIN: 46-1564619

Software ID: 19009610

Software Version: 19.2.1.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Delaware excise tax	25			
2019 excise tax	1,500			

Spruance Foundation II

46-1564619

Attachments to Form 990-PF

Contents of the following pages:

Book income and expenses

Listing of investment securities

Minimum investment return information and calculations

TD Ameritrade security sales reported directly on Part IV

The above documents were attached as a single pdf file to the Form 990-PF that was E-filed to the Internal Revenue Service.

Spruance Foundation II
46-1564619
Book income and expenditures
12/31/19
Attachment to Form 990-PF
Part I

Excel\Bruce\Bruce 2019\Spruance Foundation II 990PF Book income and expenditures
11/04/20 12:11

Part I

Line 3, Interest		
TD Ameritrade 1099-INT		12.84
Line 4, Dividend income		
TD Ameritrade 1099-DIV		76,658.99
Line 6a, Gain (loss) on sale of securities		
TD Ameritrade 1099-B		
Proceeds	16,714.12	
Cost	13,002.05	
Gain or Loss	3,712.07	3,712.07
Line 12, Total income		80,383.90
Line 13, Compensation of officers and directors		
Thomas W. Spruance		
	30,000.00	
	30,000.00	
Line 16a, Legal fees		
None		
	0.00	
	0.00	
Line 16b, Accounting fees		
Baer and Company CPAs		
	4,169.00	
	4,169.00	
Line 16c, Other professional fees		
None		
	0.00	
	0.00	
Line 18, Taxes		
2019 excise tax		1,500.00
Delaware franchise tax		25.00
	1,525.00	
Line 23, Other expenses		
ADR fees paid through TD Ameritrade		7.23
Travel expenses reimbursements		10,019.30
Miscellaneous adjustment- prior year non taxable distribution		0.00
TD Ameritrade dividend received conforming adjustment		149.26
	10,175.79	

Spruance Foundation II

46-1564619

Book income and expenditures

12/31/19

Attachment to Form 990-PF

Part I

Excel\Bruce\Bruce 2019\Spruance Foundation II 990PF Book income and expenditures

11/04/20 12:11

Line 24, Total operating expenses	45,869.79
Line 25, Contributions, gifts, and grants	
Longwood Fire Company	600.00
Steadman Philippen Research Institute	10,000.00
University of San Diego	30,000.00
	<hr/>
	40,600.00
Line 26, Total operating expenses and contributions, gifts, and grants	86,469.79
Line 27a, Excess of revenue over expenses and disbursements	(6,085.89)

Spruance Foundation II

46-1564619

Listing of Securities and other assets

12/31/19

Attachment to Form 990-PF

Part II, Lines 1 and 10b

Excel\Bruce\Bruce2019\Spruance Foundation II Securities Listing

Investment Description	Symbol/ CUSIP	Quantity	Current Price	Market Value	Purchase Date	Cost Basis
Stocks - Cash						
3M COMPANY COM	MMM	1,100	\$ 176.42	\$ 194,062.00	02/09/16	\$ 168,245.00
ABBVIE INC COM	ABBV	2,321	88.54	205,501.34	08/27/15	124,890.76
ALPHABET INC COM CL A	GOOGL	51	1,339.39	68,308.89	03/23/12	23,406.06
AMAZON COM INC COM	AMZN	36	1,847.84	66,522.24	08/27/15	18,565.02
APPLE INC COM	AAPL	228	293.65	66,952.20	06/27/13	19,296.83
ASTRAZENECA ADR SPONSORED	AZN	723	49.86	36,048.78	06/08/15	22,807.36
AT&T INC COM	T	1,750	39.08	68,390.00	02/09/16	64,312.50
COCA-COLA CO COM	KO	2,945	55.35	163,005.75	08/27/15	123,279.02
ELI LILLY AND COMPANY COM	LLY	1,700	131.43	223,431.00	02/09/16	124,831.00
EXXON MOBIL CORPORATION COM	XOM	1,700	69.78	118,626.00	02/09/16	136,119.00
FACEBOOK INC COM CL A	FB	333	205.25	68,348.25	05/22/14	25,491.06
HOME DEPOT INC COM	HD	1,209	218.38	264,021.42	09/09/14	130,757.61
INTEL CORP COM	INTC	700	59.85	41,895.00	06/13/18	38,589.00
JOHNSON & JOHNSON COM	JNJ	1,476	145.87	215,304.12	08/29/12	147,049.45

Spruance Foundation II

46-1564619

Listing of Securities and other assets

12/31/19

Attachment to Form 990-PF

Part II, Lines 1 and 10b

Excel\Bruce\Bruce2019\Spruance Foundation II Securities Listing

Investment Description	Symbol/ CUSIP	Quantity	Current Price	Market Value	Purchase Date	Cost Basis
JPMORGAN CHASE & CO. COM	JPM	361	139.40	50,323.40	03/23/12	16,970.35
MCDONALD'S CORPORATION COM	MCD	1,180	197.61	233,179.80	06/15/12	132,536.45
MEDTRONIC PLC COM	MDT	1,500	113.45	170,175.00	02/09/16	108,088.21
MICROSOFT CORP COM	MSFT	2,545	157.70	401,346.50	06/27/13	121,682.48
PFIZER INC COM	PFE	100	39.18	3,918.00	08/27/15	3,337.43
SPDR DOW JONES IND UT SER 1 ETF	DIA	600	285.10	171,060.00	02/09/16	95,124.00
VERIZON COMMUNICATIONS COM	VZ	500	61.40	30,700.00	02/09/16	25,070.00
WALMART INC COM	WMT	1,700	118.84	202,028.00	02/09/16	111,350.00
WELLS FARGO & COMPANY COM	WFC	2,003	53.80	107,761.40	03/23/12	87,763.94
Total Stocks				\$3,170,909.09		\$1,869,562.53

Spruance Foundation II
46-1564619
Minimum Investment Return
12/31/19
Attachment to Form 990-PF
Part X

Excel\Bruce\Spruance Foundation II 990PF Minimum Investment Return Etcetera
10/26/20 12:40

Part X
Line 1a Calculation of average monthly FMV of securities (From broker's monthly statements):

	TD Ameritrade
January	2,726,252.87
February	2,800,840.74
March	2,843,812.08
April	2,889,670.09
May	2,737,111.91
June	2,887,262.47
July	2,900,422.20
August	2,915,755.35
September	2,978,862.35
October	3,009,121.30
November	3,076,473.95
December	3,170,909.09
AVERAGE	2,911,374.53

Line 1B Calculation of average monthly cash balances (From broker's monthly statements):
(Calculate average of each month, then average the averages)

	TD Ameritrade
January	Beginning 2,045.72
January	Ending 4,338.33
January	Average 3,192.03
February	Beginning 4,338.33
February	Ending 8,261.99
February	Average 6,300.16
March	Beginning 8,261.99
March	Ending 5,998.11
March	Average 7,130.05
April	Beginning 5,998.11
April	Ending 8,774.60
April	Average 7,386.36
May	Beginning 8,774.60
May	Ending 10,506.06
May	Average 9,640.33
June	Beginning 10,506.06
June	Ending 21,905.28
June	Average 16,205.67
July	Beginning 21,905.28
July	Ending 23,277.11
July	Average 22,591.20
August	Beginning 23,277.11
August	Ending 17,102.61
	Average 20,189.86

Spruance Foundation II
46-1564619
Minimum Investment Return
12/31/19
Attachment to Form 990-PF
Part X

Excel\Bruce\Spruance Foundation II 990PF Minimum Investment Return Etcetera
10/26/20 12:40

August	Average		
September	Beginning	17,102.61	
September	Ending	28,961.84	23,032.23
September	Average		
October	Beginning	28,961.84	
October	Ending	24,411.63	26,686.74
October	Average		
November	Beginning	24,411.63	
November	Ending	26,874.81	25,643.22
November	Average		
December	Beginning	26,874.81	
December	Ending	8,961.38	17,918.10
December	Average		
ANNUAL AVERAGE OF THE MONTHLY AVERAGES			15,492.99

Test cells for verification of accurate input from statements:	
Total of month end security totals	34,936,494.40
Total of month end cash	189,373.75
Subtotal	35,125,868.15
Independent addition of month end account balances from statements	35,125,868.15
Difference to be discovered	0.00