Form **990-PF**

Return of Private Foundation

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

For	calen	dar year 2023 or tax year beginning		, 2023, and	enc	ling		, 20
	e of four						er identification numb	
ТН	E FI	RST FRUITS FOUNDATION				20-2	102099	
		street (or P.O. box number if mail is not delivered to street address)		Room/suite	В	Telephon	ne number (see instruct	tions)
PO	BOX	760				2075	638104	
		, state or province, country, and ZIP or foreign postal code			c		tion application is pend	ling check here
DA	MART:	SCOTTA ME 04543				похотъ	пот арриоапот ю роле	g, aa
			of a former p	ublic charity	- n	1 Foreign	n organizations, check	here
_		☐ Final return ☐ Amended r						
		☐ Address change ☐ Name char					n organizations meetin here and attach comp	
н	Check	type of organization: 🗵 Section 501(c)(3) exempt priv	0	nn	F		foundation status was	_
		on 4947(a)(1) nonexempt charitable trust Other taxal			-		07(b)(1)(A), check here	
		narket value of all assets at J Accounting method			1	neo-am mo	20 000 20 00 00 00 000 000 000	NA DE COMPRESSOR
		f year (from Part II, col. (c),	. En Odsii	/\ccrual	F		ndation is in a 60-mont ction 507(b)(1)(B), chec	
	line 16		st he on cash	hasis)				
	art I	Analysis of Revenue and Expenses (The total of						(d) Disbursements
		amounts in columns (b), (c), and (d) may not necessarily equal	(a) Revenue expenses p	Or (D) ING		estment	(c) Adjusted net	for charitable
		the amounts in column (a) (see instructions).)	books		incon	ne	income	purposes (cash basis only)
	1	Contributions, gifts, grants, etc., received (attach schedule)	21,6	16				
	2	Check if the foundation is not required to attach Sch. B	21,0	70.				
	3	Interest on savings and temporary cash investments		1.		1.		
	4	Dividends and interest from securities	7 0	31.	7	,931.		
	5a	Gross rents	1,3	21.	A	, 931.		
	b	Net rental income or (loss)					CONTROL OF THE CONTRO	
a)	-	Net gain or (loss) from sale of assets not on line 10	00	77.				
ĭ	6a	b Gross sales price for all assets on line 6a 10, 633		77.				
Revenue					0	077		
	7				8	,877.		
	8	Net short-term capital gain						
		Income modifications						
	10a		43		-			
	b	Less: Cost of goods sold						
	11	Gross profit or (loss) (attach schedule) Other income (attach schedule)						asture of
	12	Total. Add lines 1 through 11	38,4		16	,809.		
_	13	Compensation of officers, directors, trustees, etc.	30,4	55.	10	, 005.		
es	14	Other employee salaries and wages						
enses	15	Pension plans, employee benefits						
	16a	Legal fees (attach schedule)						
ũ	b	Accounting fees (attach schedule)						
Ve	C	Other professional fees (attach schedule)						
ati	17	Interest						
str	18	Taxes (attach schedule) (see instructions)						
Ξ	19	Depreciation (attach schedule) and depletion						
Operating and Administrative Exp	20	Occupancy						
Ā	21	Travel, conferences, and meetings						
ũ	22	Printing and publications						
g	23	Other expenses (attach schedule) See. Stmt.	1	50.				
ţ	24	Total operating and administrative expenses.						
ra		Add lines 13 through 23	1	50.				
þe	25	Contributions, gifts, grants paid	22,4	MANAGEMENT CONTRACTOR OF THE PARTY OF THE PA				22,400.
O	26	Total expenses and disbursements. Add lines 24 and 25	22,5					22,400.
	27	Subtract line 26 from line 12:						
	а	Excess of revenue over expenses and disbursements	15,9	05.				
	b	Net investment income (if negative, enter -0-) .			16	,809.		
	С	Adjusted net income (if negative, enter -0-)			4			

REV 03/21/24 PRO

Part II		Balance Sheets Attached schedules and amounts in the description column	Beginning of year	End	of year
		should be for end-of-year amounts only. (See instructions.)	(a) Book Value	(b) Book Value	(c) Fair Market Value
	1	Cash—non-interest-bearing	3,060.	2,510.	2,510.
	2	Savings and temporary cash investments	4,478.	4,478.	
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	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		5	
ts	8	Inventories for sale or use			
Assets	9	Prepaid expenses and deferred charges			
As	10a	Investments—U.S. and state government obligations (attach schedule)		,	
	b	Investments—corporate stock (attach schedule) L-10b Stmt	18,684.	22,922.	260,079.
	С	Investments—corporate bonds (attach schedule)	10/001.	20,000	
	11	Investments—land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)	A		
	12	Investments—mortgage loans	VA V		
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)			The state of the s
	15	Other assets (describe			
	16	Total assets (to be completed by all filers-see the			
		instructions. Also, see page 1, item I)	29,657.	29,910.	267,067.
	17	Accounts payable and accrued expenses	7		
	18	Grants payable			
<u>es</u>	19	Deferred revenue			
Liabilities	20	Loans from officers, directors, trustees, and other disqualified persons			
ap	21	Mortgages and other notes payable (attach schedule)			
=	22				
	23	Other liabilities (describe Total liabilities (add lines 17 through 22)			
S		Foundations that follow FASB ASC 958, check here and			
alances		complete lines 24, 25, 29, and 30			
au	24	Net assets without donor restrictions			
Ba	25	Net assets with donor restrictions			
Б		Foundations that do not follow FASB ASC 958, check			
٦		here and complete lines 26 through 30			
Net Assets or Fund	26	Capital stock, trust principal, or current funds			
S	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
set	28	Retained earnings, accumulated income, endowment, or other funds	29,657.	29,910.	
4SS	29	Total net assets or fund balances (see instructions)	29,657.	29,910.	
t/	30	Total liabilities and net assets/fund balances (see			
ž		instructions)	29,657.	29,910.	
Pa	rt III	Analysis of Changes in Net Assets or Fund Balances			
		al net assets or fund balances at beginning of year-Part II, colu	ımn (a), line 29 (mus	t agree with	
	end-	of-year figure reported on prior year's return)		1	29,657.
2	Ente	er amount from Part I, line 27a		2	15,905.
3	Othe	er increases not included in line 2 (itemize)		3	
4 Add lines 1, 2, and 3					45,562.
5		reases not included in line 2 (itemize) DIFFERENCE BETEEN S			15,652.
6	Tota	al net assets or fund balances at end of year (line 4 minus line 5)-	Part II, column (b), lir	ne 29 6	29,910.
BAA	١	REV 03/21/24 PRO			Form 990-PF (2023)

Part	V Capital Gains and	Losses for Tax on Investr	nent Income			
		d(s) of property sold (for example, real e e; 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	18 ADP			D	09/25/2001	10/31/2023
b						
С						
d						
е						
	(e) Gross sales price	(f) Depreciation allowed (or allowable)		other basis nse of sale		in or (loss) (f) minus (g))
а	10,633.			1,756.		8,877.
b						
С						
d						
е						
	Complete only for assets show	wing gain in column (h) and owned	by the foundation	on 12/31/69.	(I) Gains (Co	ol. (h) gain minus
	(3 FAM) (40/04/00	(j) Adjusted basis	(k) Exces	s of col. (i)	col. (k), but no	ot less than -0-) or
	(i) FMV as of 12/31/69	as of 12/31/69	over col.	(j), if any	Losses	(from col. (h))
а						8,877.
b				A		
С						
d						
е						
2	Capital gain net income or		also enter in Pa , enter -0- in Par		2	8,877.
3	Net short-term capital gair	or (loss) as defined in sections	s 1222(5) and (6)	. ,	_	0,0,,,
	If gain, also enter in Part	I, line 8, column (c). See instr	uctions. If (loss),	, enter -0- in }	3	
Part		on Investment Income (Se	AND REAL PROPERTY.	4940(b), or 49		ictions)
1a		ns described in section 4940(d)(2)				
9	Date of ruling or determination		copy of letter if r			234.
b	g .	ions enter 1.39% (0.0139) of lin				
		col. (b)			J	
2	Tax under section 511 (don	nestic section 4947(a)(1) trusts a	and taxable found	dations only: othe	ers, enter -0-)	2 0.
3	Add lines 1 and 2	(3,7)	J. J			3 234.
4		nestic section 4947(a)(1) trusts a	and taxable found	dations only: other		1 0.
5		t income. Subtract line 4 from				234.
6	Credits/Payments:					
а		ents and 2022 overpayment cre	edited to 2023	6a	296.	
b		ons-tax withheld at source .				
С		or extension of time to file (For				
d	Backup withholding errone	20 cm				
7						296.
8		erpayment of estimated tax. Ch				3
9		s 5 and 8 is more than line 7, e				9
10		nore than the total of lines 5 an				0 62.
11		to be: Credited to 2024 estim			efunded · 1	1
BAA		REV	03/21/24 PRO		2	Form 990-PF (2023)

Part	VI-A Statements Regarding Activities			
1a			Yes	No
	participate or intervene in any political campaign?	1a		×
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the			
	instructions for the definition	1b	**********	×
	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?	1c		×
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. \$ Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed			
е	on foundation managers. \$			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		×
-	If "Yes," attach a detailed description of the activities.		N S	
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 .	3		×
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		×
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		×
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		×
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:			
	By language in the governing instrument, or			
	• By state legislation that effectively amends the governing instrument so that no mandatory directions that			
_	conflict with the state law remain in the governing instrument?	6		×
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	7	×	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions.			
b	ME If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General			
b	(or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	×	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or	OD		
Ū	4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes,"			
	complete Part XIII	9		×
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their			
	names and addresses	10		×
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," aftach schedule. See instructions	11		×
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		×
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	×	
4.4	Website address N/A The backs are in care of BORERE B. CRECORY. Talenhare as (2007) 563	010		
14	The books are in care of ROBERT B. GREGORY Located at PO BOX 760 DAMARISCOTTA ME Telephone no. (207) 563 ZIP+4 04543			
15	Located at PO BOX 760 DAMARISCOTTA ME ZIP+4 04543 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—check here			
.0	and enter the amount of tax-exempt interest received or accrued during the year			
16	At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority		Yes	No
W.E.	over a bank, securities, or other financial account in a foreign country?	16		×
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of			
	the foreign country			

Par	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?	1a(1)		×
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified			
	person?	1a(2)		×
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		×
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		×
	(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)?	1a(5)		×
	(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.)	1.0(6)		V
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in	1a(6)	50000E	×
b	Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		
С	Organizations relying on a current notice regarding disaster assistance, check here	10	2000	
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that			
u	were not corrected before the first day of the tax year beginning in 2023?	1d		×
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)):			
а	At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for			
	tax year(s) beginning before 2023? If "Yes," list the years	2a		×
	20, 20, 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		×
С	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.			
За	20 , 20 , 20 , 20 Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time			
Ja	during the year?	20	Service of the last of the las	×
		3a		^
b	If "Yes," did it have excess business holdings in 2023 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 Form 4720, Schedule C, to determine if the			
	foundation had excess business holdings in 2023.)	2h		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable	3b	N2000	
-1 a	purposes?	4a		×
h	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize	40		^
b	its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning			
	in 2023?	4b		×
		orm 99	0-PF	100000
BAA	REV 03/21/24 PRO	01111 33	0 1 1	(2023)

Form 99	90-PF (2023)								. 1	Page 0
Par	VI-B Statements Regarding Activities	for W	/hich Form	4720	May Be R	equire	ed (continued)			
5a	During the year, did the foundation pay or incur a	-							Yes	No
	(1) Carry on propaganda, or otherwise attempt to							5a(1)		×
	(2) Influence the outcome of any specific pub									
	indirectly, any voter registration drive?							5a(2)		×
	(3) Provide a grant to an individual for travel, stu-							5a(3)		×
	(4) Provide a grant to an organization other than					ribed in	section 4945(d)			
	(4)(A)? See instructions							5a(4)		×
	(5) Provide for any purpose other than religious,									
	the prevention of cruelty to children or anima							5a(5)		×
b	If any answer is "Yes" to 5a(1)–(5), did any of the				•			AND DESCRIPTION OF THE PARTY OF		
	in Regulations section 53.4945 or in a current no	7	-					5b		
c	Organizations relying on a current notice regarding									
d	If the answer is "Yes" to question 5a(4), does maintained expenditure responsibility for the gra							-		
								5d	100000	
6a	If "Yes," attach the statement required by Regula Did the foundation, during the year, receive any					ramiun	ne on a perconal			
Va	benefit contract?	runus,	, directly of it	lanecti	y, to pay p	remun	is on a personal	6a		×
h	Did the foundation, during the year, pay premium		othy or indire	otly on	a parcanal	 Lbonofi	t contract?	6b		×
b	If "Yes" to 6b, file Form 8870.	is, dire	city of indire	Juy, on	a personal	Dellell	Contract? .	OD		^
7a	At any time during the tax year, was the foundation	a narti	to a prohibit	e vet he	holter trans	action?		7a		×
b	If "Yes," did the foundation receive any proceeds							7b		
8	Is the foundation subject to the section 4960 tax							1000000		
U	excess parachute payment(s) during the year?.							8		
Par	Information About Officers, Direc						Highly Paid E	0.00	ees.	and
	Contractors	,		40		-3,	J.,	. ,	,	
1	List all officers, directors, trustees, and found	ation r	managers ar	d their	compens	ation.	See instructions	.		
	(a) Name and address	hou	e, and average rs per week ed to position	(lf r	mpensation not paid, iter -0-)	emple	Contributions to byee benefit plans erred compensation	(e) Expe	nse ace allowar	count,
	ERT B. GREGORY BOX 760 DAMARISCOTTA ME 04543	TRUS	TEE 0.50		0.					
	-KUEN CHAN GREGORY	TRUS	Total Control		<u> </u>					
	BOX 760 DAMARISCOTTA ME 04543		0.50		0.					
		- 1								
					A STATE OF THE STA					
2	Compensation of five highest-paid employee	es (oth	er than tho	se incl	uded on li	ne 1-	see instruction	s). If n	one,	ente
	"NONE."									
			(b) Title, and a		Western allers and a second		(d) Contributions to employee benefit	(e) Expe	nse ac	count
	(a) Name and address of each employee paid more than \$50,00	0	hours per v		(c) Compe	nsation	plans and deferred		allowar	
							compensation			
NONE										
			-							
Total	number of other employees paid over \$50,000 .				L			0		
· Juli		· ·		• •	• • •			Form QQ	_ DE	

Part VII	Contractors (continued)	
3 Five	highest-paid independent contractors for professional services. See instructions. If none, enter "NONI	
	(a) Name and address of each person paid more than \$50,000 (b) Type of service	(c) Compensation
IONE		
atal awala	and the second in a constitution of the second of the seco	
art VIII-A	er of others receiving over \$50,000 for professional services	0
List the fou organization	ndation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of as and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	a and distribution delivery control of the first page of producting page of producting page of the first page of the fir	
1		
2		
3		
J		
4		
٠		
art VIII-E	Summary of Program-Related Investments (see Instructions)	
	e two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1		111300000000000000000000000000000000000
2		
All other pro	ogram-related investments. See instructions.	
3		
-		
"atal Addl	ings of Abrasych O	

Part	The state of the s	gn foi	undations, see
1	instructions.) Fair market value of assets not used (or held for use) directly in carrying out charitable, etc.,		
	purposes:		
а	Average monthly fair market value of securities	1a	230,319.
b	Average of monthly cash balances	1b	5,885.
c	Fair market value of all other assets (see instructions)	1c	3,000.
d	Total (add lines 1a, b, and c)	1d	236,204.
е	Reduction claimed for blockage or other factors reported on lines 1a and		
	1c (attach detailed explanation)		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	236,204.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see		
	instructions)	4	3,543.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	232,661.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	11,633.
Part		ounda	ations
	and certain foreign organizations, check here and do not complete this part.)		
1	Minimum investment return from Part IX, line 6	1	11,633.
2a	Tax on investment income for 2022 from Part V, line 5		
b	Income tax for 2022. (This does not include the tax from Part V.) 2b		
С	Add lines 2a and 2b	2c	234.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	11,399.
4	Recoveries of amounts treated as qualifying distributions	4	11 000
5	Add lines 3 and 4	5	11,399.
6	Deduction from distributable amount (see instructions)	6	11 200
7 Post	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	11,399.
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part 1, column (d), line 26	1a	22,400.
b	Program-related investments—total from Part VIII-B	1b	22,400.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc.,	15	
_	purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
а	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 XII, line 4	4	22,400.
	PEV 03/24/24 PRO		Form 990-PF (2023)

Distributable amount for 2023 from Part X, line 7	Part	VIII Undistributed Income (see instruction	ons)			
2 Undistributed income if any, as of the end of 2023: a Enter amount for 2022 only b Total for prior years: 20						
2 Undistributed income if any, as of the end of 2023: a Enter amount for 2022 only b Total for prior years: 20	1	Distributable amount for 2023 from Part X, line 7				11,399.
a Enter amount for 2022 only						
b Total for prior years: 20					11,376.	
3. Excess distributions carryover, if any, to 2023: a From 2018						
a From 2018						
b From 2019						
c From 2021	10.10					
d From 2021	155					
e From 2022						
f Total of lines 3a through e	-	THE CONTRACT CONTRACT OF THE PARTY OF THE PA				
4 Qualifying distributions for 2023 from Part XI, line 4: \$ 22,400. A Applied to 2022, but not more than line 2a. A Applied to undistributed income of prior years (Election required—see instructions). C Treated as distributions out of corpus (Election required—see instructions). C A Popiled to 2023 distributable amount. E Remaining amount distributed out of corpus (If an amount appears in column (I), the same amount must be shown in column (I), the same amount must be shown in column (I), the same amount must be shown in column (I), the same amount must be shown in column (I), the same amount must be shown in column as indicated below: C Enter the net total of each column as indicated below: C Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 494/2(a) tax has been previously assessed. d Subtract line 6c from line 6b. Taxable amount—see instructions			17 026			
line 4: \$ 22,400. a Applied to 2022, but not more than line 2a. b Applied to 2022, but not more than line 2a. c Treated as distributions out of corpus (Election required—see instructions). d Applied to 2023 distributable amount. e Remaining amount distributed out of corpus (Election required—see instructions). Excess distributions carryover applied to 2023 (if an amount appears in column (q), the same amount must be shown in column (a). Enter the net total of each column as indicated below: a Corpus, Add lines 3f, 4c, and 4e. Subtract line 5 b Prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(e) tax has been previously assessed . d Subtract line 6c from line 6b. Taxable amount—see instructions		_	17,030.			
b Applied to undistributed income of prior years (Election required—see instructions)	4					
(Election required—see instructions) C Treated as distributions out of corpus (Election required—see instructions) d Applied to 2023 distributable amount . E Remaining amount distributed out of corpus 5 Excess distributions carryover applied to 2023 (If an amount appears in column (a)) . Enter the net total of each column as indicated below: 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. flaxable amount—see instructions e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024 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)	а	Applied to 2022, but not more than line 2a .			11,376.	
c Treated as distributions out of corpus (Election required—see instructions)	b					
required—see instructions) d Applied to 2023 distributable amount Remaining amount distributed out of corpus 5 Excess distributions carryover applied to 2023 (If an amount appears in column (a), b. same amount must be shown in column (a)). 6 Enter the net total of each column as indicated below: a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 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		(Election required – see instructions)				
d Applied to 2023 distributable amount . e Remaining amount distributed out of corpus 5 Excess from 2019	С					
e Remaining amount distributed out of corpus Excess distributions carryover applied to 2023 (If an amount appears in column (a), the same amount must be shown in column (a),		required—see instructions)				
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), be same amount must be shown in column (a),	d	Applied to 2023 distributable amount				11,024.
(if an amount appears in column (d), the same amount must be shown in column (a).) 6	е	Remaining amount distributed out of corpus	0.			
amount must be shown in column (a).) . 6 Enter the net total of each column as indicated below: a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 b Prior years' undistributed income. Subtract line 4b from line 2b	5					
6 Enter the net total of each column as indicated below: a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 b Prior years' undistributed income. Subtract line 4b from line 2b						
indicated below: a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 b Prior years' undistributed income. Subtract line 4b from line 2b		amount must be shown in column (a).)	375.			375.
b Prior years' undistributed income. Subtract line 4b from line 2b	6					
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	а	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	16,661.			
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	b	Prior years' undistributed income. Subtract				
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		line 4b from line 2b	W VA	0.		
been issued, or on which the section 4942(a) tax has been previously assessed	С	Enter the amount of prior years' undistributed				
tax has been previously assessed . d Subtract line 6c from line 6b. Taxable amount—see instructions			VA A			
d Subtract line 6c from line 6b. Taxable amount—see instructions		A CONTRACTOR OF THE CONTRACTOR	N N N N N N N N N N N N N N N N N N N			
amount—see instructions		tax has been previously assessed				
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions	d	Subtract line 6c from line 6b. Taxable				
4a from line 2a. Taxable amount—see instructions		amount – see instructions		0.		
instructions	е	Undistributed income for 2022. Subtract line				
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024						
4d and 5 from line 1. This amount must be distributed in 2024					0.	
distributed in 2024	f					
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)						
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 2018 not applied on line 5 or line 7 (see instructions). 9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a		distributed in 2024				0.
170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	7	Amounts treated as distributions out of corpus	8			
required—see instructions)						
8 Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions) . 9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a 10 Analysis of line 9: a Excess from 2019 2,324. b Excess from 2020 9,022. c Excess from 2021 0. d Excess from 2022 0.						
applied on line 5 or line 7 (see instructions) . 5,315. 9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a						
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	8		500.5. #850946647970			
Subtract lines 7 and 8 from line 6a	_		5,315.			
10 Analysis of line 9: a Excess from 2019 2,324. b Excess from 2020 9,022. c Excess from 2021 0. d Excess from 2022 0.	9		11,346.			
a Excess from 2019 2,324. b Excess from 2020 9,022. c Excess from 2021 0. d Excess from 2022 0.	10	Analysis of line 9:				
b Excess from 2020 9,022. c Excess from 2021 0. d Excess from 2022 0.	а					
c Excess from 2021 0. d Excess from 2022 0.	b					
d Excess from 2022 0.	С					
	d					
	е					

Part	XIII Private Operating Founda	tions (see instru	etions and Part	VI_A guestion 9		NI / 7
	If the foundation has received a ruling					N/A
la	foundation, and the ruling is effective fo					
					etion	(2) 0.5 10406\(5)
b	Check box to indicate whether the four	Tax year	operating loundar	Prior 3 years	ection 4942(J)	(3) or 4942(j)(5)
2a	Enter the lesser of the adjusted net income from Part I or the minimum	(a) 2023	(h) 0000		(d) 2020	(e) Total
	investment return from Part IX for	(a) 2023	(b) 2022	(c) 2021	(a) 2020	
	each year listed					
	85% (0.85) of line 2a					
С	Qualifying distributions from Part XI,					
	line 4, for each year listed					
d	Amounts included in line 2c not used directly					
	for active conduct of exempt activities					
е	Qualifying distributions made directly					
	for active conduct of exempt activities.					
1	Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the					9
	alternative test relied upon:					
а	"Assets" alternative test-enter:					
	(1) Value of all assets					
	(2) Value of assets qualifying under					
	section 4942(j)(3)(B)(i)				7.30	
b	"Endowment" alternative test-enter 2/3		_			
	of minimum investment return shown in					
	Part IX, line 6, for each year listed		-			
С	"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	A		+		
	and 5 or more exempt organizations as provided in		4			
	section 4942(j)(3)(B)(iii)					
	(3) Largest amount of support from					
	an exempt organization					
	(4) Gross investment income					
Part	XIV Supplementary Information	on (Complete th	is part only if t	he foundation h	ad \$5,000 or m	ore in assets at
	any time during the year-	-see instruction	ns.)			
1	Information Regarding Foundation	Managers:	,			7.
а	List any managers of the foundation	who have contribu	uted more than 29	6 of the total cont	ributions received	by the foundation
	before the close of any tax year (but o	only if they have co	ontributed more th	nan \$5,000). (See s	ection 507(d)(2).)	
	SIM-KUEN CHAN GREGORY					
b	List any managers of the foundation	who own 10% o	r more of the stoo	ck of a corporatio	n (or an equally la	arge portion of the
	ownership of a partnership or other e	ntity) of which the	foundation has a	10% or greater int	erest.	
2	Information Regarding Contribution	n, Grant, Gift, Loa	an, Scholarship, e	tc., Programs:		
	Check here X if the foundation or					
	unsolicited requests for funds. If the f	oundation makes	gifts, grants, etc.,	to individuals or o	rganizations unde	er other conditions,
	complete items 2a, b, c, and d. See in	nstructions.				
а	The name, address, and telephone no	umber or email add	dress of the perso	n to whom applica	ations should be a	ddressed:
b	The form in which applications should	d be submitted and	d information and	materials they sho	ould include:	
С	Any submission deadlines:					
d	Any restrictions or limitations on av	vards, such as b	y geographical a	reas, charitable fi	elds, kinds of ins	stitutions, or other
	factors:					

Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During t	If recipient is an individual,		•	
Recipient Name and address (home or business)	show any relationship to any foundation manager	Foundation status of recipient	Purpose of grant or contribution	Amount
	or substantial contributor	rediplone		
a Paid during the year				
LAKEVIEW ORTHODOX CHURCH				
188 ROCKLAND STREET		DUDI TO	INDECEDICED	12 100
ROCKPORT ME 04856		PUBLIC	UNRESTRICTED	12,100.
CAVALRY ROAD BAPTIST CHURCH				
6811 BEULAH ST		DIIDI TO	INDECED FORED	500
ALEXANDRIA VA 22310		PUBLIC	UNRESTRICTED	500.
BOOTHBAY YMCA-LRSC				
261 TOWNSEND AVE		DUDT TO	INDECED FORED	200
BOOTHBAY HARBOR ME 04538		PUBLIC	UNRESTRICTED	200.
EVERGREEN CHURCH				
400 WINGATE RD				6 500
PEACHTREE GA 30269		PUBLIC	UNRESTRICTED	6,500.
DAMARISCOTTA BAPTIST CHURCH		A		
PO BOX 248		4		
DAMARISCOTTA ME 04543		PUBLIC	UNRESTRICTED	1,500.
MCKEEN STUDY CENTER		4		
65 HARPSWELL RD				
BRUNSWICK ME 04011		PUBLIC	UNRESTRICTED	300.
CORNERSTONE BAPTIST CHURCH			-	
771 LEWISTON RD				
TOPSHAM ME 04086		PUBLIC	UNRESTRICTED	50.
MAINE CANCER FOUNDATION				
170 US 1 #250				
FALMOUTH ME 04105		PUBLIC	UNRESTRICTED	1,000.
NORTH WOOLWICH METHODIST CHURCH				
941 RIVER RD				
WOOLWICH ME 04579		PUBLIC	UNRESTRICTED	250.
Total				22,400.
Total				22,400.
b Approved for fature payment				
				13
			p.	
	i	1	I .	1

Pa	irt X\	/-A	Analysis of Income-Producing Ac	ctivities				
Ente	er gro	ss amo	ounts unless otherwise indicated.	Unrelated bu	siness income	Excluded by section	on 512, 513, or 514	(e)
8	_			(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions.)
1	1920	gram s	ervice revenue:					(
	a .							
	b c							
	d							
	e .							
	f							
	g	Fees a	nd contracts from government agencies					
2			nip dues and assessments					
3	Inter	rest on	savings and temporary cash investments			14	1.	
4			and interest from securities			14	7,931.	
5			income or (loss) from real estate:					
			inanced property					
_			bt-financed property					
6			income or (loss) from personal property					
7			stment income		-	1.0	0 077	
8			ss) from sales of assets other than inventory			18	8,877.	
9 10			e or (loss) from special events fit or (loss) from sales of inventory					
11					A PRINCIPAL PRIN			
• •	b		enue: a	-				
	c .					-		
	d							
	е							
12	Sub	total. A	Add columns (b), (d), and (e)				16,809.	
			d line 12, columns (b), (d), and (e)				13	16,809.
			in line 13 instructions to verify calculation					
	Water Street	/-B	Relationship of Activities to the A	The state of the s			The second secon	
Lin	e No.		xplain below how each activity for which incom f the foundation's exempt purposes (other than					e accomplishment
		+						
			34					
-								
		+						

Part	XVI	Informa Organiz	tion Regardi ations	ng Trans	sfers to a	nd Trans	saction	ns and F	Relationshi	ps W	ith N	oncha	ritable	e Exe	empt
1 a	in se orgar	ection 501(c) nizations?	on directly or in (other than reporting foun	section 5	501(c)(3)	organizatio	ons) or	in secti	on 527, re					Yes	No
u													1a(1)		×
	557												1a(2)	83989800	×
b		r transactions											46/41		×
			s to a noncharit ssets from a n										1b(1) 1b(2)		×
			ies, equipment								•		1b(2)		×
			nt arrangement										1b(4)		×
			guarantees .										1b(5)		×
	(6) P	erformance o	f services or m	embershi	p or fundra	aising soli	citations	3					1b(6)		×
С			s, equipment, r	-									1c		×
d			ny of the abov												
			s, other assets, action or sharin												
(a) Line		(b) Amount involv			aritable exem			-	ription of transfe						
(a) Line	e no.	(b) Amount involv	ed (C) Nan	ne or noncha	madie exem	prorganizati	OH	(a) Desc	iption of transfe	ers, trai	isaction	is, and sna	aring arr	angem	BIILS
	\rightarrow														
	\neg						A								
	_					_4		7							
	-					-	4								
	-						-4								
	_				- A			-							
					T V										
				-		Tibel									
					-										
2a b	desc	ribed in section	directly or ind on 501(c) (other the following s	r than sec					ore tax-exe	mpt c	organi. 	zations 	□ Ye	es 🗵	No
		(a) Name of o			(b) Type of org	anization			(c) Des	scription	n of relatio	nship		
-	Unde	or popultion of pori	in I dealers that I h	aus avaminad	this return in	ali dina anno	maaniina a	ahadulaa aa	d atatamenta an	d to the	host of	mu knowlo	dae and	holiof is	t is true
Sign			ury, I declare that I hat Declaration of prepa											-	
Here					In.	1/25/202	ı mb	HOMPE				May the I with the p	reparer s	shown b	below?
пеге		ature of officer o	r trustee			1/25/2024 ate	Title	USTEE				See instru	ctions.	⊠Yes	□No
D-:-		Print/Type prep	A STANCE OF THE		Preparer's	77.7.7.	1000000	(A)	Date		Chasi	(X) if	PTIN		
Paid	arar	Bruce A	. Bachelde:	r, CPA					04/28/2	2024	self-e	mployed	P0122	2905	2
Prep Use		Firm's name	Bruce A. B		ler, CPA	A			1	Firm's	1/10/03/20	01-05			
036	Unity	Firm's address	285 Biscar				ME 04	543		Phon	e no.	(207)5	63-7	540	

Additional Information From Form 990-PF: Return of Private Foundation

Form 990-PF: Return of Private Foundation

Other Expenses

Continuation Statement

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
CONTRIBUTION	150.			
Total	150.			



Investments

Name THE FIRST FRUITS FOUNDA	TION			U.S. 1870	yer Identification No.	
Line 10a - Investments - US and State Government Obligations:	End o State and Local Obligations Book Value	f Year State and Local Obligations FMV	US Govern Obligati Book Va	nment ons	of Year US Government Obligations FMV	
Tot to Fm 990-PF, Pt II, Ln 10a						
Line 10b - Investme	ents - Corporate	Stock:	Book Value	(of Year Fair Market Value	
FIRST BANCORP AMGEN ADP See L-10b Stmt Totals to Form 990-PF, Part II, I	Line 10b		1,	425. 486. 915. 096. 922.	87,482. 28,226. 5,824. 138,547. 260,079.	
Line 10c - Investme	ents - Corporate	Bonds:	Book Value	(f Year Fair Market Value	
Totals to Form 990-PF, Part II, I	Line 10c					:
Line 12 - Investme	ents - Mortgage I	oans:	Book Value	•	of Year Fair Market Value	
Totals to Form 990-PF, Part II, I	Line 12					
Line 13 - Inve	estments - Other	:	Book Value	<	of Year Fair Market Value	
Totals to Form 990-PF, Part II, I	line 13					

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Employer identification number

Department of the Treasury Internal Revenue Service

Name of the organization Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

2023

THE	FIRST FRUITS	FOUNDATION 20-2102099	
Organiz	ation type (check	one):	
Filers of	f:	Section:	
Form 99	00 or 990-EZ	☐ 501(c)() (enter number) organization	
		4947(a)(1) nonexempt charitable trust not treated as a private foundation	
		☐ 527 political organization	
Form 99	90-PF	▼ 501(c)(3) exempt private foundation	
		4947(a)(1) nonexempt charitable trust treated as a private foundation	
		☐ 501(c)(3) taxable private foundation	
Check if	your organization	is covered by the General Rule or a Special Rule.	
)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See	
nstructi	ons.		
General	Rule		
X		on filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributions.	
Special	Rules		
	regulations unde 16b, and that red	on described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33½% support test of the sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or eived from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or out on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.	
	contributor, during literary, or education	on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one g the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, ional purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering b) instead of the contributor name and address), II, and III.	
	contributor, during contributions tot during the year f General Rule ap	on described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one g the year, contributions exclusively for religious, charitable, etc., purposes, but no such led more than \$1,000. If this box is checked, enter here the total contributions that were received r an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the olies to this organization because it received nonexclusively religious, charitable, etc., contributions more during the year	

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line

2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
THE FIRST FRUITS FOUNDATION

Employer identification number

20-2102099

Part I	Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.							
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution					
1	ROBERT B & SIM-KEUN GREGORY PO BOX 760 DAMARISCOTTA ME 04543	\$21,646.	Person X Payroll					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution					
		\$	Person					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution					
		\$	Person					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution					
		\$	Person					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution					
		\$	Person					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution					
		\$	Person					

Name of organization

Employer identification number

THE FIRST FRUITS FOUNDATION

20-2102099

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.						
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received				
1	209 SH COSCO	\$ 10,916.	11/14/2023				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received				
1	100 SH TARGET	\$ 10,730.	11/14/2023				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received				
		\$					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received				
		\$					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received				
		\$					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received				
		\$					

Schedule B	(Form 9	90) (2023)				Page 4
Name of or	,					Employer identification number
THE FI		FRUITS FOUNDATION				20-2102099
Part III	the	clusively religious, charitable, e) that total more than \$1,000 for e following line entry. For organizantributions of \$1,000 or less for the duplicate copies of Part III if ad	or the year from any ations completing Pa he year. (Enter this ir	one contributor. on till, enter the total of	Complete I of <i>exclusi</i>	columns (a) through (e) and ively religious, charitable, etc.,
(a) No. from Part I		(b) Purpose of gift	(c) Use	of gift	(d) Des	scription of how gift is held
		Tunnefamalanana	(e) Trans		ahin of two	nofeway to transferre
		Transferee's name, address, a	and ZIP + 4	Relation	isnip or tra	nsferor to transferee
(a) No.		(b) Purpose of gift	(c) Use	of gift	(d) De	scription of how gift is held

Part I				
20		(e) Transfer of gift		
	Transferee's name, address, and ZIP +	4	Relationship	of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(0	d) Description of how gift is held
		/		
92		(e) Transfer of gift		
	Transferee's name, address, and ZIP +	4	Relationship	of transferor to transferee

a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
		(e) Transfer of gift	

Additional Information From 2023 Federal Exempt Tax Return

Form 990-PF Part II Line 10, 12 and 13 Investments

L-10b Stmt

Continuation Statement

Line 10b Description	Line 10b Book	Line 10b FMV
CISCO	1,287.	10,559.
HOME DEPOT	1,649.	48,170.
LOCKHEED MARTIN	44.	453.
MARATHON PETE	1,214.	14,836.
TARGET	4,708.	14,242.
TJX COMPANIES	2,056.	30,488.
AMERICAN WATER WORKS	4,138.	19,799.
Total	15,096.	138,547.

