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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

OMB No 1545-0052

2008

Note: *The foundation may be able to use a copy of this return to satisfy state reporting requirements*

For calendar year 2008 , or tax year beginning 07-01-2008 and ending 06-30-2009

G Check all that apply ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label.

Otherwise, print or type.

See Specific Instructions.

Name of foundation
MIRIAM K MELROD & LEONARD MELROD FAMILY CHARITABLE FOUNDATION INC

Number and street (or P O box number if mail is not delivered to street address)
C/O JP METZ CO 6931 ARLINGTON ROAD
No 510

Room/suite

City or town, state, and ZIP code
BETHESDA, MD 20814

A Employer identification number
52-1899899

B Telephone number (see the instructions)
(301) 657-5595

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐

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

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

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

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)**\$** 809,683

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the 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	12,038	12,038	12,038	
	4 Dividends and interest from securities.	40,964	40,964	40,964	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-85,326			
	b Gross sales price for all assets on line 6a _____ 545,982				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	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	-32,324	53,002	53,002	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0	0	0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	6,775	6,775	6,775	0
	c Other professional fees (attach schedule)	5,246	5,246	5,246	0
	17 Interest				
	18 Taxes (attach schedule) (see the instructions). . . .	14,854	14,854	14,854	14,097
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	300	300	300	0
	24 Total operating and administrative expenses. Add lines 13 through 23	27,175	27,175	27,175	14,097
	25 Contributions, gifts, grants paid	16,550			16,550
	26 Total expenses and disbursements. Add lines 24 and 25	43,725	27,175	27,175	30,647
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-76,049			
	b Net investment income (if negative, enter -0-)		25,827		
	c Adjusted net income (if negative, enter -0-)			25,827	

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

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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	1Cash—non-interest-bearing	213,331	163,549	163,549
	2Savings and temporary cash investments			
	3Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5Grants receivable			
	6Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8Inventories for sale or use			
	9Prepaid expenses and deferred charges			
	10aInvestments—U S and state government obligations (attach schedule)			
	bInvestments—corporate stock (attach schedule)	950,006	923,739	646,134
	cInvestments—corporate bonds (attach schedule)			
	11Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12Investments—mortgage loans			
	13Investments—other (attach schedule)			
	14Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15Other assets (describe ▶ _____)			
	16Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,163,337	1,087,288	809,683
Liabilities	17Accounts payable and accrued expenses			
	18Grants payable			
	19Deferred revenue			
	20Loans from officers, directors, trustees, and other disqualified persons			
	21Mortgages and other notes payable (attach schedule)			
	22Other liabilities (describe ▶ _____)			
	23Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24Unrestricted	1,163,337	1,087,288	
	25Temporarily restricted			
	26Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.			
	27Capital stock, trust principal, or current funds			
	28Paid-in or capital surplus, or land, bldg , and equipment fund			
	29Retained earnings, accumulated income, endowment, or other funds			
	30Total net assets or fund balances (see the instructions)	1,163,337	1,087,288	
	31Total liabilities and net assets/fund balances (see the instructions)	1,163,337	1,087,288	

Part III

Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	1,163,337
2	Enter amount from Part I, line 27a	2	-76,049
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	1,087,288
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,087,288

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 Additional Data Table			
b				
c				
d				
e				
(e) Gross sales price		(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	
a	See Additional Data Table			
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table			
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	-85,326
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 the instructions) If (loss), enter -0- in Part I, line 8 }		3	-83,128

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))	
2007	13,500	1,103,483	0 012234	
2006	30,900	1,012,546	0 030517	
2005	24,850	859,417	0 028915	
2004	19,350	800,287	0 024179	
2003	69,885	792,660	0 088165	
2	Total of line 1, column (d).		2	0 184010
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 036802
4	Enter the net value of noncharitable-use assets for 2008 from Part X, line 5.		4	812,979
5	Multiply line 4 by line 3.		5	29,919
6	Enter 1% of net investment income (1% of Part I, line 27b).		6	258
7	Add lines 5 and 6.		7	30,177
8	Enter qualifying distributions from Part XII, line 4.		8	30,647
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions				

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see the instructions)			
1a		Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1	
b		Date of ruling letter _____ (attach copy of ruling 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	
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-)	
3		Add lines 1 and 2.	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	
6		Credits/Payments	
a		2008 estimated tax payments and 2007 overpayment credited to 2008	
b		Exempt foreign organizations—tax withheld at source	
c		Tax paid with application for extension of time to file (Form 8868)	
d		Backup withholding erroneously withheld	
7		Total credits and payments Add lines 6a through 6d.	
8		Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.	
11		Enter the amount of line 10 to be Credited to 2009 estimated tax 2,000 Refunded	

Part VII-AStatements 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?	
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	
c		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?.	
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?	
3		If "Yes," attach a detailed description of the activities.	
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	
4a		Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	
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?	
6		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	
7		By language in the governing instrument, or	
8a		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?	
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 XV	
8a		Enter the states to which the foundation reports or with which it is registered (see the instructions) DC	
b		If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	
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 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? If "Yes," complete Part XIV	
10		Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	

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 page 20 of the instructions)	11a		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13		No
Web site address ▶N/A				
14	The books are in care of ▶JP METZ & CO	Telephone no ▶(301) 657-5595		
Located at ▶6931 ARLINGTON ROAD BETHESDA MD		ZIP +4 ▶20814		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here			15

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 the instructions)?	1b		
Organizations relying on a current notice regarding disaster assistance check here. ▶				
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 2008?	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 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008?			
If "Yes," list the years ▶ 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 the 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?			
b	If "Yes," did it have excess business holdings in 2008 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 2008.).	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 2008?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

Continued

5a

During the year did the foundation pay or incur any amount to

(1)

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

YesNo

(2)

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

YesNo

(3)

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

YesNo

(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).

YesNo

(5)

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

YesNo

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 the instructions)?

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?

YesNo

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?

YesNo

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If you answered "Yes" to 6b, also file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

YesNo

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

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 the 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
MIRIAM K MELROD	PRESIDENT	0	0	0
6931 ARLINGTON ROAD BETHESDA, MD 20814	0 00			
JONATHAN D MELROD	VICEPRESIDENT	0	0	0
6931 ARLINGTON ROAD BETHESDA, MD 20814	0 00			
JOSEPH K MELROD	SECRETARY	0	0	0
6931 ARLINGTON ROAD BETHESDA, MD 20814	0 00			
DANIEL W MELROD	TREASURER	0	0	0
6931 ARLINGTON ROAD BETHESDA, MD 20814	0 00			

2

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

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

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

0

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

3 Five highest-paid independent contractors for professional services—(see the 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.

1	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See the instructions	
3	
Total Add lines 1 through 3.	0

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	707,266
b	Average of monthly cash balances.	1b	118,093
c	Fair market value of all other assets (see the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	825,359
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	825,359
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see the instructions).	4	12,380
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	812,979
6	Minimum investment return. Enter 5% of line 5.	6	40,649

Part XI

Distributable Amount (see page 25 of the 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	
2a	Tax on investment income for 2008 from Part VI, line 5.	2a	
b	Income tax for 2008 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	

Part XII

Qualifying Distributions (see page 25 of the 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	30,647
b	Program-related investments—total from Part IX-B.	1b	0
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	30,647
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 page 26 of the instructions)	5	258
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	30,389

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1	Distributable amount for 2008 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2007			
a	Enter amount for 2007 only. 0			
b	Total for prior years 20____, 20____, 20____ 0			
3	Excess distributions carryover, if any, to 2008			
a	From 2003.			
b	From 2004.			
c	From 2005.			
d	From 2006.			
e	From 2007.			
f	Total of lines 3a through e. 0			
4	Qualifying distributions for 2008 from Part XII, line 4 ➤ \$ _____			
a	Applied to 2007, but not more than line 2a 0			
b	Applied to undistributed income of prior years (Election required—see the instructions). 0			
c	Treated as distributions out of corpus (Election required—see the instructions). 0			
d	Applied to 2008 distributable amount. 0			
e	Remaining amount distributed out of corpus 0			
5	Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a).) 0			
6	Enter the net total of each column as indicated below:			
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5 0			
b	Prior years' undistributed income Subtract line 4b from line 2b. 0			
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. 0			
d	Subtract line 6c from line 6b Taxable amount—see the instructions. 0			
e	Undistributed income for 2006 Subtract line 4a from line 2a Taxable amount—see the instructions. 0			
f	Undistributed income for 2008 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2008. 0			
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see the instructions). 0			
8	Excess distributions carryover from 2002 not applied on line 5 or line 7 (see page 27 of the instructions). 0			
9	Excess distributions carryover to 2008. Subtract lines 7 and 8 from line 6a. 0			
10	Analysis of line 9			
a	From 2004.			
b	From 2005.			
c	From 2006.			
d	From 2007.			
e	From 2008.			

Part XIV

Private Operating Foundations (see the 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 2008, enter the date of the ruling.

b

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

☒ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2008	(b) 2007	(c) 2006	(d) 2005	
		25,827	55,174	50,627	25,494	157,122
b	85% of line 2a	21,953	46,898	43,033	21,670	133,554
c	Qualifying distributions from Part XII, line 4 for each year listed	30,647	13,500	30,900	24,850	99,897
d	Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	30,647	13,500	30,900	24,850	99,897
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					0
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .	27,099	36,783	33,751	28,647	126,280
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)					0
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					0
	(3) Largest amount of support from an exempt organization					0
	(4) Gross investment income					0

Part XV

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

MIRIAM K MELROD

b

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

2

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

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

a

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

JOSEPH K MELROD OR DANIEL M MELROD
6931 ARLINGTON ROAD
BETHESDA, MD 20814
(301) 657-5595

b

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

NO SPECIFIC FORM

c

Any submission deadlines

NONE

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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	16,550
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2008)

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b 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
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		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 organization. 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.			

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (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 or fiduciary) is based on all information of which preparer has any knowledge				
*****			2010-05-14	
Signature of officer or trustee			Title	

Paid Preparer's Use Only	Preparer's Signature NEIL PINCHUK	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Signature in the instructions)
	Firm's name (or yours if self-employed), address, and ZIP code	BERNSTEIN & PINCHUK LLP 7 PENN PLAZA SUITE 830 NEW YORK, NY 10001		EIN
			Phone no (212) 279-7900	

Additional Data

Software ID: 08000094

Software Version: 2008.05030

EIN: 52-1899899

Name: MIRIAM K MELROD & LEONARD MELROD FAMILY
CHARITABLE FOUNDATION INC

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Lines a - d

(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)
COHEN & STEERS RL		2008-07-28	2008-11-03
COHEN & STEERS RL		2008-09-15	2008-11-03
DJ US BASIC MTL S ECTOR		2007-12-03	2008-07-28
DJ US ENGY SCTR		2007-12-03	2008-09-15
DJ US FIN SVC COMP		2008-07-28	2008-11-03
DJ US TELECOM SCTR		2007-10-18	2008-07-28
DJ US TELECOM SCTR		2007-12-03	2008-07-28
DJ US UTIL SCTR		2008-09-15	2008-11-03
DOW JNS US CONS		2007-10-18	2008-07-28
DOW JNS US CONS		2007-12-03	2008-07-28
NASDAQ BIOTECH FUND		2008-07-28	2008-11-03
S&P NORTH AMER NAT RES SCTR	P	2007-10-18	2008-07-28
S&P NORTH AMER NAT RES SCTR	P	2007-10-18	2008-08-22
S&P NORTH AMER NAT RES SCTR	P	2007-12-03	2008-08-22
S&P NORTH AMER TECH SOFT	P	2007-12-03	2008-07-28
DJ US BASIC MTL SCTR		2005-02-07	2008-07-28
DJ US BASIC MTL SCTR	P	2007-01-19	2008-07-28
DJ US BASIC MTL SCTR	P	2005-02-07	2008-09-15
DJ US BASIC MTL SCTR	P	2005-04-15	2008-09-15
DJ US BASIC MTL SCTR	P	2007-01-19	2008-09-15
DJ US ENGY INDX		2004-10-06	2008-07-28
DJ US ENGY INDX		2007-01-19	2008-09-15
DJ US ENGY INDX		2004-10-06	2008-07-28
DJ US ENGY INDX		2004-10-06	2008-09-15
DJ US ENGY INDX		2005-02-07	2008-09-15
DJ US UTIL SCTR		2007-01-19	2008-07-28
DOW JNS US CONS		2004-10-06	2008-07-28
DOW JNS US CONS		2004-10-06	2008-07-28
DOW JNS US CONS		2005-02-07	2008-07-28
DOW JNS US CONS		2005-02-07	2008-07-28

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Lines e - h

(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)
33,507		50,143	-16,636
1,700		2,670	-970
1,285		1,265	20
5,624		3,813	1,811
1,325		1,542	-217
40,457		58,469	-18,012
5,865		7,472	-1,607
420		521	-101
1,335		1,701	-366
2,403		2,911	-508
4,073		4,811	-738
15,462		15,949	-487
41,173		42,323	-1,150
9,101		8,817	284
9,236		10,000	-764
1,436		952	484
6,804		5,415	1,389
4,183		3,108	1,075
6,747		4,664	2,083
13,494		12,034	1,460
5,201		7,766	-2,565
4,298		9,733	-5,435
5,999		2,054	3,945
14,810		5,070	9,740
18,746		6,835	11,911
2,002		1,944	58
1,602		1,654	-52
16,023		16,536	-513
5,341		6,003	-662
2,617		2,941	-324

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Lines i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-16,636
			-970
			20
			1,811
			-217
			-18,012
			-1,607
			-101
			-366
			-508
			-738
			-487
			-1,150
			284
			-764
			484
			1,389
			1,075
			2,083
			1,460
			-2,565
			-5,435
			3,945
			9,740
			11,911
			58
			-52
			-513
			-662
			-324

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Lines a - d

(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)
DOW JNS US CONS		2005-04-15	2008-07-28
DOW JNS US CONS		2007-01-19	2008-07-28
DOW JNS US CONS		2007-01-19	2008-07-28
ISHARES TRUST		2007-01-19	2008-07-28
ISHARES TRUST		2007-01-19	2008-07-28
DJ US BASIC MTLs SCTR	P	2004-10-06	2008-09-15
VK GLB INFRASTRUCTURE	P	2007-11-25	2008-07-30
VK GLB INFRASTRUCTURE	P	2007-12-28	2008-07-30
VK GLB INFRASTRUCTURE	P	2008-01-10	2008-07-30
VK GLB INFRASTRUCTURE	P	2008-02-25	2008-07-30
VK GLB INFRASTRUCTURE	P	2008-05-05	2008-07-30
vk GLB INFRASTRUCTURE	P	2008-06-25	2008-07-30
vk GLB INFRASTRUCTURE	P	2007-07-20	2008-07-30
DOW JONES TRANSPORT INDEX FD	P	2008-09-15	2009-03-23
DOW JONES TRANSPORT INDEX FD	P	2008-11-03	2009-03-23
ISHARES TRUST		2008-07-28	2009-03-23
ISHARES TRUST		2008-09-15	2009-03-23
ISHARES TRUST		2008-11-03	2009-03-23
DOW JONES TRANSPORT INDEX FD		2006-01-05	2009-03-23
DOW JONES TRANSPORT INDEX FD	P	2007-01-19	2009-03-23
DOW JONES TRANSPORT INDEX FD	P	2007-12-03	2009-03-23
NASDAQ BIOTECH FUND	P	2008-07-28	2009-05-04
NASDAQ BIOTECH FUND	P	2008-09-15	2009-05-04
DOW JONES HLTHCARE SECTOR	P	2008-11-03	2009-05-18
BANK OF AMERICA	P	2008-05-20	2009-06-26

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Lines e - h

(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)
5,288		5,638	-350
3,311		4,339	-1,028
10,682		13,996	-3,314
1,229		1,220	9
10,447		10,366	81
20,241		14,343	5,898
579		623	-44
166		184	-18
70		76	-6
456		470	-14
570		619	-49
88		91	-3
66,064		74,630	-8,566
1,615		3,105	-1,490
950		1,415	-465
27,354		50,084	-22,730
3,752		6,668	-2,916
2,595		3,409	-814
21,375		34,232	-12,857
3,847		7,056	-3,209
1,900		3,335	-1,435
34,278		45,275	-10,997
5,269		6,746	-1,477
41,580		44,244	-2,664
7		28	-21

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Lines i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-350
			-1,028
			-3,314
			9
			81
			5,898
			-44
			-18
			-6
			-14
			-49
			-3
			-8,566
			-1,490
			-465
			-22,730
			-2,916
			-814
			-12,857
			-3,209
			-1,435
			-10,997
			-1,477
			-2,664
			-21

Form 990PF Part XV Line 3a - Grants and Contributions Paid During the Year

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 <i>Paid during the year</i>				
ADAS ISRAEL CONGREGATION 2850 QUEBEC STREET NW WASHINGTON,DC 20008	NONE	NON-PROFIT ORG	GENERAL	750
HEBREW HOME OF GREATER WASHINGTON 6101 MONTROSE ROAD ROCKVILLE,MD 20852	NONE	NON-PROFIT ORG	GENERAL	4,500
MARTHA'S VINEYARD HOSPITAL PO BOX 1477 ONE HOSPITAL RD OAK BLUFF,MA 02557	NONE	HOSPITAL	GENERAL	5,250
MISCELLANEOUS CHARITABLE ORGANIZATIONS VARIOUS WASHINGTON,DC 20008	NONE	NON-PROFIT ORG	GENERAL	3,050
THE FARM INSTITUTE PO BOX 1868 EDGARDTOWN,MA 02537	NONE	NON-PROFIT ORG	GENERAL	1,000
SHERIDAN SCHOOL 4400 36TH STREET NW WASHINGTON,DC 20008	NONE	SCHOOL	GENERAL	1,000
OAK HILL CEMETERY 3301R STREET NW WASHINGTON,DC 20008	NONE	CEMENTERY	GENERAL	1,000
Total			3a	16,550

TY 2008 Accounting Fees Schedule

Name: MIRIAM K MELROD & LEONARD MELROD FAMILY
CHARITABLE FOUNDATION INC
EIN: 52-1899899

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	6,775	6,775	6,775	0

**TY 2008 Investments Corporate
Stock Schedule**

Name: MIRIAM K MELROD & LEONARD MELROD FAMILY
CHARITABLE FOUNDATION INC
EIN: 52-1899899

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SECURITIES	923,739	646,134

TY 2008 Other Expenses Schedule

Name: MIRIAM K MELROD & LEONARD MELROD FAMILY
CHARITABLE FOUNDATION INC
EIN: 52-1899899

Description	Revenue and Expenses per Books	Net Invest ment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK CHARGES	300	300	300	0

TY 2008 Other Professional Fees Schedule

Name: MIRIAM K MELROD & LEONARD MELROD FAMILY

CHARITABLE FOUNDATION INC

EIN: 52-1899899

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	5,246	5,246	5,246	0

TY 2008 Taxes Schedule

Name: MIRIAM K MELROD & LEONARD MELROD FAMILY
CHARITABLE FOUNDATION INC
EIN: 52-1899899

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX	757	757	757	0
FEDERAL TAX	14,097	14,097	14,097	14,097