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

2008

Department of the Treasury
Internal Revenue Service (77)

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 7/01, 2008, and ending 6/30, 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.THE WHITTIER EDUCATIONAL FOUNDATION
3020 EL CERRITO PLAZA #145
EL CERRITO, CA 94530

A Employer identification number

77-0525014

B Telephone number (see the instructions)

(510) 528-7088

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, column (c), line 16)

\$ 4,372,571.

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)

1 Contributions, gifts, grants, etc., received (att sch)

111,819.

2 Cl ☐ if the foundn is not req to att Sch B

3 Interest on savings and temporary cash investments

4 Dividends and interest from securities

140,316.

140,316.

140,316.

5a Gross rents

b Net rental income or (loss)

6a Net gain/(loss) from sale of assets not on line 10

110,196.

STATEMENT 1

b Gross sales price for all assets on line 6a

133,429.

7 Capital gain net income (from Part IV, line 2)

113,619.

8 Net short-term capital gain

9 Income modifications

10 Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit/(loss) (att sch)

11 Other income (attach schedule)

SEE STATEMENT 2

38,296.

38,296.

12 Total. Add lines 1 through 11

400,627.

253,935.

178,612.

13 Compensation of officers, directors, trustees, etc.

0.

14 Other employee salaries and wages

89,173.

89,173.

15 Pension plans, employee benefits

20,323.

20,323.

16a Legal fees (attach schedule) SEE ST 3

500.

500.

b Accounting fees (attach sch) SEE ST 4

15,884.

15,884.

c Other prof fees (attach sch)

17 Interest

9,178.

9,178.

18 Taxes (attach schedule) SEE STMT 5

11,133.

11,133.

19 Depreciation (attach sch) and depletion

31,816.

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

SEE STATEMENT 6

378,151.

-47,700.

380,506.

24 Total operating and administrative expenses. Add lines 13 through 23

556,158.

-47,700.

526,697.

25 Contributions, gifts, grants paid

26 Total expenses and disbursements. Add lines 24 and 25

556,158.

0.

526,697.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

-155,531.

b Net investment income (if negative, enter 0)

253,935.

c Adjusted net income (if negative, enter 0)

226,312.

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ADMINISTRATIVE EXPENSES

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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	
A S S E T S	1 Cash — non-interest-bearing	41,408.	32,863.	32,863.	
	2 Savings and temporary cash investments				
	3 Accounts receivable 39,309.				
	Less: allowance for doubtful accounts	9,559.	39,309.	39,309.	
	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 the instructions)				
	7 Other notes and loans receivable (attach sch.)				
	Less: allowance for doubtful accounts				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges	5,157.	2,101.	2,101.	
	10a Investments — U.S. and state government obligations (attach schedule)				
	b Investments — corporate stock (attach schedule) STATEMENT 7	10,271,732.	10,211,939.	4,066,550.	
	c Investments — corporate bonds (attach schedule)				
	11 Investments — land, buildings, and equipment: basis				
L I A B I L I T I E S	Less: accumulated depreciation (attach schedule)				
	12 Investments — mortgage loans				
	13 Investments — other (attach schedule)				
	14 Land, buildings, and equipment: basis 342,416.				
	Less: accumulated depreciation (attach schedule) SEE STMT 8 302,838.	115,818.	39,578.	39,578.	
	15 Other assets (describe SEE STATEMENT 9)	132,534.	192,171.	192,170.	
	16 Total assets (to be completed by all filers — see instructions. Also, see page 1, item I)	10,576,208.	10,517,961.	4,372,571.	
	17 Accounts payable and accrued expenses	7,597.	101,622.		
	18 Grants payable				
	19 Deferred revenue				
N E T A S S E T S	20 Loans from officers, directors, trustees, & other disqualified persons				
	21 Mortgages and other notes payable (attach schedule)				
	22 Other liabilities (describe SEE STATEMENT 10)		3,259.		
	23 Total liabilities (add lines 17 through 22)	7,597.	104,881.		
	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input checked="" type="checkbox"/>				
F U N D B A L A N C E S	24 Unrestricted	10,548,190.	10,413,080.		
	25 Temporarily restricted				
	26 Permanently restricted	20,421.			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>				
	27 Capital stock, trust principal, or current funds				
	28 Paid-in or capital surplus, or land, building, and equipment fund				
	29 Retained earnings, accumulated income, endowment, or other funds				
	30 Total net assets or fund balances (see the instructions)	10,568,611.	10,413,080.		
	31 Total liabilities and net assets/fund balances (see the instructions)	10,576,208.	10,517,961.		

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	10,568,611.
2 Enter amount from Part I, line 27a	2	-155,531.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	10,413,080.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	10,413,080.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a GAIN ON CALL - INTEL		P	VARIOUS	5/22/09
b EXPIRED CALL - INTEL		P	VARIOUS	9/22/08
c EXPIRED CALL - INTEL		P	VARIOUS	4/20/09
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 77,434.		19,810.	57,624.
b 26,000.			26,000.
c 29,995.			29,995.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			57,624.
b			26,000.
c			29,995.
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	113,619.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see the instructions). If (loss), enter -0- in Part I, line 8 </div>		3	0.

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 (column (b) divided by column (c))
2007	707,392.	5,660,080.	0.124979
2006	760,571.	6,154,509.	0.123579
2005	1,072,274.	6,271,203.	0.170984
2004	1,077,378.	7,392,508.	0.145739
2003	626,008.	7,434,732.	0.084200

2 Total of line 1, column (d)	2	0.649481
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	0.129896
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5	4	4,008,928.
5 Multiply line 4 by line 3	5	520,744.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,539.
7 Add lines 5 and 6	7	523,283.
8 Enter qualifying distributions from Part XII, line 4	8	526,697.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling letter _____ (attach copy of ruling letter if necessary – see instructions)		1	2,539.
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, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	2,539.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	2,539.
6 Credits/Payments			
a 2008 estimated tax pmts and 2007 overpayment credited to 2008	6a 1,200.		
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	1,200.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	44.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	1,383.
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 2009 estimated tax	Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation \$ 0. (2) On foundation managers \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities.</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T.</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XIV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) N/A		
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>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>	X	
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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Form 990-PF (2008)

Part VII-A Statements Regarding Activities Continued

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>WWW.TECHFUTURES.ORG</u>	13	X	
14	The books are in care of <u>CARLA S. LUNDSTROM</u> Telephone no <u>(510) 528-7088</u> Located at <u>540 ASHBURY AVENUE EL CERRITO CA</u> ZIP + 4 <u>94530</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u> <u>N/A</u>			

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

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input 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)? <input type="checkbox"/> 1 b <u>N/A</u>		
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? 1 c <u>X</u>		
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' list the years <u>20__ , 20__ , 20__ , 20__</u>		
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) 2 b <u>N/A</u>		
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__ , 20__ , 20__ , 20__</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If 'Yes,' did it have excess business holdings in 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) 3 b <u>N/A</u>		
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4 a <u>X</u>		
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? 4 b <u>X</u>		

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Form 990-PF (2008)

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

5a During the year did the foundation pay or incur any amount to

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

b If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b N/A

Organizations relying on a current notice regarding disaster assistance check here

☐

c If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A ☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

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

6b X

If 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?

☐ Yes ☒ No

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

7b N/A

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RONALD J. WHITTIER 3020 EL CERRITO PLAZA #145 EL CERRITO, CA 94530	CHAIRMAN 10.00	0.	0.	0.
ELLEN FINGERHUT WHITTIER 3020 EL CERRITO PLAZA #145 EL CERRITO, CA 94530	CFO/SECTARY 0	0.	0.	0.

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

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

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

0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services — (see instructions). If none, enter 'NONE.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
LINDA BRYAN 533 ALVERTA AVENUE SUNNYVALE, CA	ACADEMIC COACH	57,200.
Total number of others receiving over \$50,000 for professional services		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 TECH FUTURES IS A TECHNOLOGY TRAINING PROGRAM DESIGNED TO PROVIDE ADVANCED INTERNET COMPUTER TRAINING FOR HIGH SCHOOL YOUTHS FROM LOW INCOME FAMILIES.	573,944.
2	
3	
4	

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

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

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Form 990-PF (2008)

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	4,033,211.
b Average of monthly cash balances	1b	37,136.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	4,070,347.
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	4,070,347.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	61,419.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,008,928.
6 Minimum investment return. Enter 5% of line 5	6	200,446.

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

1 Minimum investment return from Part X, line 6	N/A	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 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 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	526,697.
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	526,697.
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	2,539.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	524,158.

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)

N/A

	(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				
b Total for prior years 20 __, 20 __, 20 __				
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				
4 Qualifying distributions for 2008 from Part XII, line 4 ▶ \$ _____				
a Applied to 2007, 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 2008 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the 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				
e Undistributed income for 2007 Subtract line 4a from line 2a Taxable amount — see instructions				
f Undistributed income for 2008. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2009				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2003 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2004				
b Excess from 2005				
c Excess from 2006				
d Excess from 2007				
e Excess from 2008				

BAA

Form 990-PF (2008)

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

1 a 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 ▶ 3/27/01

b Check box to indicate whether the foundation is a private operating foundation described in section ☒ 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	Prior 3 years				(e) Total
	(a) 2008	(b) 2007	(c) 2006	(d) 2005	
b 85% of line 2a	200,446.	88,934.	84,276.	235,963.	609,619.
c Qualifying distributions from Part XII, line 4 for each year listed	170,379.	75,594.	71,635.	200,569.	518,177.
d Amounts included in line 2c not used directly for active conduct of exempt activities	526,697.	708,521.	762,167.	1,072,274.	3,069,659.
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				30,806.	30,806.
3 Complete 3a, b, or c for the alternative test relied upon.	526,697.	708,521.	762,167.	1,041,468.	3,038,853.
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	134,441.	189,612.	206,176.	209,040.	739,269.
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 organization 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).)

RONALD J. WHITTIER

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

NONE

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

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

- a The name, address, and telephone number 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

N/A

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a</i> Paid during the year				
Total			3a	
<i>b</i> Approved for future payment				
Total			3b	

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, 990-EZ and 990-PF**
► **See separate instructions.**

OMB No 1545 0047

2008

Name of the organization

THE WHITTIER EDUCATIONAL FOUNDATION

Employer identification number

77-0525014

Organization type (check one).

Filers of:

Form 990 or 990-EZ

Section:

- ☐ 501(c)(____) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-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** (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule –

- ☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc. purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year.) ► \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization

Employer identification number

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	THE JAMES IRVINE FOUNDATION 575 MARKET STREET, #3400 SAN FRANCISCO, CA 94105	\$ 75,000.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

Part II Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization

Employer identification number

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once — see instructions.)

➤ \$ N/A

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

2008

FEDERAL STATEMENTS

PAGE 1

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

STATEMENT 1
FORM 990-PF, PART I, LINE 6A
NET GAIN (LOSS) FROM NONINVENTORY SALES PER BOOKS
ASSETS NOT INCLUDED IN PART IV

DESCRIPTION:	D&D FILE CABNT & SHELVES		
DATE ACQUIRED:	6/23/2005		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	7/01/2008		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		957.	
BASIS METHOD:	COST		
DEPRECIATION:		414.	
			GAIN (LOSS)
			-543.

DESCRIPTION:	HOME DEPOT - WINDOWS		
DATE ACQUIRED:	9/06/2001		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	7/01/2008		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		600.	
BASIS METHOD:	COST		
DEPRECIATION:		600.	
			GAIN (LOSS)
			0.

DESCRIPTION:	STRAUS - CARPETS		
DATE ACQUIRED:	8/30/2002		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	7/01/2008		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		1,333.	
BASIS METHOD:	COST		
DEPRECIATION:		197.	
			GAIN (LOSS)
			-1,136.

DESCRIPTION:	LIGHT FIXTURES		
DATE ACQUIRED:	1/31/2003		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	7/01/2008		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		1,054.	
BASIS METHOD:	COST		
DEPRECIATION:		141.	
			GAIN (LOSS)
			-913.

DESCRIPTION:	SELF CLOSING DOOR MECHAN		
DATE ACQUIRED:	10/23/2003		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	7/01/2008		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		659.	
BASIS METHOD:	COST		
DEPRECIATION:		75.	
			GAIN (LOSS)
			-584.

2008

FEDERAL STATEMENTS

PAGE 2

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

STATEMENT 1 (CONTINUED)
FORM 990-PF, PART I, LINE 6A
NET GAIN (LOSS) FROM NONINVENTORY SALES PER BOOKS
ASSETS NOT INCLUDED IN PART IV

DESCRIPTION:	QB - PREMIER 2007		
DATE ACQUIRED:	1/17/2007		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	7/01/2008		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		357.	
BASIS METHOD:	COST		
DEPRECIATION:		110.	
			GAIN (LOSS) -247.
			TOTAL \$ -3,423.

STATEMENT 2
FORM 990-PF, PART I, LINE 11
OTHER INCOME

	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
WORK EXPERIENCE PROGRAMS			
TOTAL	\$ 38,296.	\$ 38,296.	0.

STATEMENT 3
FORM 990-PF, PART I, LINE 16A
LEGAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES - ADMIN ISSUES	\$ 500.			\$ 500.
TOTAL	\$ 500.	\$ 0.	\$ 0.	\$ 500.

STATEMENT 4
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING/BOOKKEEPING	\$ 13,199.			\$ 13,199.
TAX & OTHER SERVICES	2,685.			2,685.
TOTAL	\$ 15,884.	\$ 0.	\$ 0.	\$ 15,884.

2008

FEDERAL STATEMENTS

PAGE 3

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02:28PM

STATEMENT 5
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAXES 07-08	\$ 2,371.			\$ 2,371.
OTHER TAX - STATE	10.			10.
PR TAX OFFICE STAFF	7,361.			7,361.
PR TAX PROGRAM ADMIN	1,299.			1,299.
PR TAX STUDENT PLACEMENT	92.			92.
TOTAL	\$ 11,133.	\$ 0.	\$ 0.	\$ 11,133.

STATEMENT 6
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADMIN COSTS ALLOCATED	\$ -29,914.		\$ -29,914.	
AMORTIZATION	45,345.			N/A
BANK CHARGES	661.			\$ 661.
CLASSROOM FACILITIES	81,042.			81,042.
CONTRIBUTIONS	200.			200.
DUES & SUBSCRIPTIONS	290.			290.
INSTRUCTION & CURRICULUM SUP	160,611.			160,611.
INSURANCE D&O & WORK COMP	7,183.			7,183.
JOB TRAINING & PLACEMENT	121,723.			121,723.
LICENSE & PERMITS	25.			25.
MEALS & ENTERTAINMENT	338.			338.
MILEAGE REIMBURSEMENT	92.			92.
MISCELLANEOUS EXPENSES	341.			341.
PAYROLL PROCESSING	6,480.			6,480.
POSTAGE & DELIVERY	1,225.			1,225.
REDUCE DEPREC TO TIE TO BOOKS	-17,786.		-17,786.	
STAFF RECOGNITION EXPENSE	295.			295.
TOTAL	\$ 378,151.	\$ 0.	\$ -47,700.	\$ 380,506.

STATEMENT 7
FORM 990-PF, PART II, LINE 10B
INVESTMENTS - CORPORATE STOCKS

CORPORATE STOCKS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS IN CORPORATE STOCK	COST	\$ 10,211,939.	\$ 4,066,550.
	TOTAL	\$ 10,211,939.	\$ 4,066,550.

2008

FEDERAL STATEMENTS

PAGE 4

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

STATEMENT 8
FORM 990-PF, PART II, LINE 14
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE	FAIR MARKET VALUE
FURNITURE AND FIXTURES	\$ 64,974.	\$ 64,876.	\$ 98.	\$ 98.
MACHINERY AND EQUIPMENT	194,813.	190,846.	3,967.	3,967.
IMPROVEMENTS	53,892.	18,379.	35,513.	35,513.
MISCELLANEOUS	28,737.	28,737.	0.	0.
TOTAL	\$ 342,416.	\$ 302,838.	\$ 39,578.	\$ 39,578.

STATEMENT 9
FORM 990-PF, PART II, LINE 15
OTHER ASSETS

	BOOK VALUE	FAIR MARKET VALUE
NET INTANGIBLE ASSETS	\$ 192,170.	\$ 192,170.
ROUNDING	1.	
TOTAL	\$ 192,171.	\$ 192,170.

STATEMENT 10
FORM 990-PF, PART II, LINE 22
OTHER LIABILITIES

UNEARNED REVENUE - RHS	\$ 3,189.
ACCRUED PAYROLL	70.
TOTAL	\$ 3,259.

2008

GENERAL INFORMATION

PAGE 1

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990-PF, 990-W, SCH B, 2220, 990-T, 4562
 CALIFORNIA: 199, SCH B, 3885, 109, RRF-1

TAX RATES

<u>PRIVATE FOUNDATION</u>	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	1.0 %	1.0 %
<u>UNRELATED BUSINESS</u>	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	0. %	0. %
CALIFORNIA	0. %	0. %

UNDERPAYMENT PENALTY

FEDERAL PRIVATE FOUNDATION

44.

CARRYOVERS TO 2009

NONE

FEDERAL ESTIMATES

FORM 990-PF

	<u>ESTIMATE</u>	<u>OVERPAYMENT</u>	<u>BALANCE</u>
11/16/09	0.	0.	0.
12/15/09	0.	0.	0.
3/15/10	0.	0.	0.
6/15/10	2,540.	0.	2,540.
TOTAL	<u>\$ 2,540.</u>	<u>\$ 0.</u>	<u>\$ 2,540.</u>

2008

FEDERAL WORKSHEETS

PAGE 2

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02.28PM

DEPRECIATION WORKSHEET
FORM 990-PF, PART I
ALLOCATED DEPRECIATION

DESCRIPTION	DATE ACQUIRED	COST BASIS	PRIOR YEAR DEPR	METHOD	RATE	LIFE	CURRENT YEAR DEPR	NET INVEST INCOME	ADJUSTED NET INCOME
BEST BUY - TOSHIBA LAPTOP	9/15/03	2,073	2,000	S/L		5	73	0	0
QUANTUM EXTERNAL TAPE DR	10/01/03	1,119	1,063	S/L		5	56	0	0
CDW G - HP 4600 DN PRINT	11/19/03	2,518	2,308	S/L		5	210	0	0
DELL - 5 FLAT SCREEN NEC	11/24/03	1,835	1,682	S/L		5	153	0	0
DELL - 1 FLAT SCREEN	11/25/03	479	439	S/L		5	40	0	0
DELL - 30 DELL 4600S COMP	9/01/03	36,610	35,390	S/L		5	1,220	0	0
COSTCO - LAPTOP	9/11/03	1,081	1,045	S/L		5	36	0	0
ESSENTIAL - COMPUTR PARTS	9/11/03	4,742	4,584	S/L		5	158	0	0
HP LASER JET 4200N PRINT	12/12/03	1,163	1,066	S/L		5	97	0	0
IBM - 4 LAPTOPS T41	1/08/04	6,690	6,021	S/L		5	669	0	0
DELL POWER EDGE SERVER	5/07/04	3,806	3,172	S/L		5	634	0	0
CDW-G CISCO SWITCH	5/11/04	746	622	S/L		5	124	0	0
GLOBAL NETOPTX	6/15/04	1,450	1,184	S/L		5	266	0	0
IBM - 2 LAPTOPS T42	9/01/04	3,852	3,082	S/L		5	770	0	0
DELL - POWER EDGE	10/10/04	2,491	1,993	S/L		5	498	0	0
APPLE POWER BOOK	6/13/05	4,532	3,626	S/L		5	906	0	0
DELL -LPATOP #D0D4981	9/10/05	1,667	1,334	S/L		5	333	0	0
42 DELL PENIUM&MONITORS	12/18/05	47,703	38,162	S/L		5	9,541	0	0
D&D SECURITY - COMPUTERS	1/06/06	778	622	S/L		5	156	0	0
2 DELL SERVERS	1/10/06	5,338	3,678	S/L		5	1,068	0	0
SERVER COUNSELING WIZ	3/20/07	419	224	S/L		5	84	0	0
VIRCO - TABLES, CHAIRS	12/20/01	629	584	S/L		7	45	0	0
VIRCO - TABLES, CHAIRS	7/10/02	7,814	6,698	S/L		7	1,116	0	0

2008

FEDERAL WORKSHEETS

PAGE 3

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

DEPRECIATION WORKSHEET (CONTINUED)
FORM 990-PF, PART I
ALLOCATED DEPRECIATION

DESCRIPTION	DATE ACQUIRED	COST BASIS	PRIOR YEAR DEPR	METHOD	RATE	LIFE	CURRENT YEAR DEPR	NET INVEST INCOME	ADJUSTED NET INCOME
COSTCO - PATIO FURNIT	7/25/02	1,334	1,143	S/L		7	191	0	0
VIRCO, INC	8/02/02	1,434	1,229	S/L		7	205	0	0
D&D - TABLES & OTHER FURN	8/04/03	9,476	8,122	S/L		7	1,354	0	0
VIRCO, INC. - 39 CHAIRS	9/03/03	7,735	6,630	S/L		7	1,105	0	0
COSTCO - 36" LATERAL FILE	9/26/03	498	427	S/L		7	71	0	0
D&D - COMPUTER TABLES	10/17/03	9,476	8,122	S/L		7	1,354	0	0
BENCHPRO	1/19/04	2,041	1,749	S/L		7	292	0	0
D&D SEC RES - FURNITURE	1/22/04	1,137	975	S/L		7	162	0	0
VIRCO, INC.	3/01/04	540	463	S/L		7	77	0	0
COSTCO - REFRIGERATOR	9/08/04	497	331	S/L		7	71	0	0
SEARS - REFRIGERATOR	9/03/02	811	677	S/L		7	116	0	0
IMPROV - DEMOLITION	9/05/03	4,560	4,446	S/L		40	114	0	0
IMPROV - INSTALL	9/12/03	1,477	1,440	S/L		40	37	0	0
IMPROV - PAINT	9/24/03	4,500	4,387	S/L		40	113	0	0
IMPROV - SINK	9/24/03	289	282	S/L		40	7	0	0
IMPROV - WALLS	10/01/03	7,300	869	S/L		40	183	0	0
IMPROV - ELECTRICAL WORK	10/02/03	22,560	2,679	S/L		40	564	0	0
OLIVERO PLUMBING	10/23/03	1,696	1,96	S/L		40	42	0	0
STRAUS CARPETS	10/31/03	3,070	359	S/L		40	77	0	0
OLIVERO PLUMBING	12/10/03	727	81	S/L		40	18	0	0
STRAUS CARPETS	10/31/03	3,866	437	S/L		40	97	0	0
DULL WIRES PHONE CONCT	1/07/04	351	40	S/L		40	9	0	0
HOME DEP - HONEY SHADES	1/08/04	2,636	1,186	S/L		10	264	0	0
MOUNTING-WINDOW BLINDS	3/29/04	860	366	S/L		10	86	0	0
NETWORK TELEPH SYSTEM	9/24/02	2,879	2,591	S/L		10	288	0	0

2008

FEDERAL WORKSHEETS

PAGE 4

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

DEPRECIATION WORKSHEET (CONTINUED)
FORM 990-PF, PART I
ALLOCATED DEPRECIATION

DESCRIPTION	DATE ACQUIRED	COST BASIS	PRIOR YEAR DEPR	METHOD	RATE	LIFE	CURRENT YEAR DEPR	NET INVEST INCOME	ADJUSTED NET INCOME
TELEPHONE HEADSET	12/13/02	629	566	S/L		10	63	0	0
BEST BUY - PROJECTOR									
DIGITAL TELEPH & 5 SPEAK	9/15/03	1,394	1,255	S/L		10	139	0	0
CDW - PROJECTOR	10/03/03	2,270	2,043	S/L		10	227	0	0
SONY CAMRECORDER	1/23/04	1,953	1,758	S/L		10	195	0	0
PROJECTOR - ROLLOUT TRAIN	4/30/04	1,970	1,773	S/L		10	197	0	0
INFOCUS 110 PROJECTOR	11/01/04	1,013	912	S/L		10	101	0	0
MACROMEDIA FLASH MX2004	3/28/05	814	266	S/L		10	81	0	0
VERITAS BUSINESS SOFTWARE	4/23/04	27,400	22,833	S/L		5	4,567	0	0
LENOVO R611 T5250 LAPTOP	6/01/04	1,337	1,101	S/L		5	236	0	0
CISCO MODULAR ROUTER	9/20/07	995	149	S/L		5	199	0	0
BEN'S LAPTOP. #L3-A7042	2/20/08	1,152	77	S/L		5	230	0	0
CW PATTENT APPLICATION	2/20/08	1,780	119	S/L		5	356	0	0
PROV/UTIL PATTENT APPLIC	11/17/04	4,973	1,172	S/L		15	332	0	0
SOFTWARE COSTS	1/06/05	3,149	749	S/L		15	210	0	0
CW DEVELOPMENT COSTS	6/30/07	178,022	35,604	S/L		5	35,604	0	0
CW DEVELOPMENT	12/31/07	16,472	3,294	S/L		5	3,294	0	0
	6/30/08	29,525		S/L		5	5,905	0	0

6/30/09

2008 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
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FORM 990/990-PF

COMPUTER EQUIPMENT

1	DELL - BLK WATCH DLG	1/02/01		2,118							2,118	2,118	S/L	5		0
2	DELL - POWER EDGE	1/05/01		6,724							6,724	6,724	S/L	5		0
3	DELL INSTALL - RACK, RTRS	1/08/01		3,241							3,241	3,241	S/L	5		0
4	DELL - LASER JET 4050TN	1/23/01		1,514							1,514	1,514	S/L	5		0
5	NCAL - ZIP DRIVE	9/01/01		1,470							1,470	1,470	S/L	5		0
6	TOSHIBA - 2 LAPTOPS	10/10/01		2,618							2,618	2,618	S/L	5		0
7	DELL POWER EDGE 2400	12/31/01		5,731							5,731	5,731	S/L	5		0
8	OFFICE DEPOT	9/21/02		541							541	541	S/L	5		0
9	IBM PERSONAL SYSTEMS	9/30/02		2,923							2,923	2,923	S/L	5		0
10	DELL - POWER EDGE 350	4/13/03		1,348							1,348	1,348	S/L	5		0
11	DELL - POWER EDGE 2650	4/14/03		3,676							3,676	3,676	S/L	5		0
12	DELL - 4 POWER EDGE 600SC	4/18/03		2,996							2,996	2,996	S/L	5		0
13	IBM - PERSONAL SYSTEMS	5/08/03		1,041							1,041	1,041	S/L	5		0
14	DELL - POWER EDGE 2650	7/15/03		10,505							10,505	10,505	S/L	5		0
15	BEST BUY - TOSHIBA LAPTOP	9/15/03		2,073							2,073	2,000	S/L	5		73
16	QUANTUM EXTERNAL TAPE DR	10/01/03		1,119							1,119	1,063	S/L	5		56
17	CDW G - HP 4600 DN PRINT	11/19/03		2,518							2,518	2,308	S/L	5		210
18	DELL - 5 FLAT SCREEN NEC	11/24/03		1,835							1,835	1,682	S/L	5		153
19	DELL - 1 FLAT SCREEN	11/25/03		479							479	439	S/L	5		40
20	DELL - 2400 SERVER	6/24/03		426							426	426	S/L	5		0
21	DELL - 30 DELL 4600S COMP	9/01/03		36,610							36,610	35,390	S/L	5		1,220
22	COSTCO - LAPTOP	9/11/03		1,081							1,081	1,045	S/L	5		36
23	ESSENTIAL - COMPUTR PARTS	9/11/03		4,742							4,742	4,584	S/L	5		158

6/30/09

2008 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 2

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02.28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
24	HP LASER JET 4200N PRINT	12/12/03		1,163							1,163	1,066	S/L	5		97
25	IBM -4 LAPTOPS T41	1/08/04		6,690							6,690	6,021	S/L	5		669
26	DELL POWER EDGE SERVER	5/07/04		3,806							3,806	3,172	S/L	5		634
27	COW-G CISCO SWITCH	5/11/04		746							746	622	S/L	5		124
28	GLOBAL NETOPTX	6/15/04		1,450							1,450	1,184	S/L	5		266
29	IBM - 2 LAPTOPS T42	9/01/04		3,852							3,852	3,082	S/L	5		770
30	DELL - POWER EDGE	10/10/04		2,491							2,491	1,993	S/L	5		498
31	APPLE POWER BOOK	6/13/05		4,532							4,532	3,626	S/L	5		906
32	DELL -LPATOP #D004981	9/10/05		1,667							1,667	1,334	S/L	5		333
33	42 DELL PENIUMS&MONITORS	12/18/05		47,703							47,703	38,162	S/L	5		9,541
34	D&D SECURITY - COMPUTERS	1/06/06		778							778	622	S/L	5		156
35	2 DELL SERVERS	1/10/06		5,338							5,338	3,678	S/L	5		1,068
36	SERVER COUNSELING WIZ	3/20/07		419							419	224	S/L	5		84
85	LENOVO R611 T5250 LAPTOP	9/20/07		995							995	149	S/L	5		199
86	CISCO MODULAR ROUTER	2/20/08		1,152							1,152	77	S/L	5		230
87	BEN'S LAPTOP #L3-A7042	2/20/08		1,780							1,780	119	S/L	5		356
TOTAL COMPUTER EQUIPMENT				181,891	0	0	0	0	0	0	181,891	160,514				17,877
FURNITURE AND FIXTURES																
37	VIRCO - TABLES, CHAIRS	1/02/01		2,540							2,540	2,540	S/L	7		0
38	VIRCO - TABLES, CHAIRS	1/23/01		12,860							12,860	12,860	S/L	7		0
39	JUST ERGONOMICS	1/23/01		4,085							4,085	4,085	S/L	7		0
40	GEN AP - REFRIGERATOR	2/16/01		642							642	642	S/L	7		0
41	JUST ERGONOMICS	2/16/01		900							900	900	S/L	7		0
42	VIRCO - TABLES, CHAIRS	12/20/01		629							629	584	S/L	7		45
43	VIRCO - TABLES, CHAIRS	7/10/02		7,814							7,814	6,698	S/L	7		1,116

6/30/09

2008 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 3

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP DEPR	PRIOR DEC BAL DEPR	SALVAGE BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
44	COSTCO - PATIO FURNIT	7/25/02		1,334							1,334	1,143	S/L	7		191
45	VIRCO, INC	8/02/02		1,434							1,434	1,229	S/L	7		205
46	D&D - TABLES & OTHER FURN	8/04/03		9,476							9,476	8,122	S/L	7		1,354
47	VIRCO, INC - 39 CHAIRS	9/03/03		7,735							7,735	6,630	S/L	7		1,105
48	COSTCO - 36" LATERAL FILE	9/26/03		498							498	427	S/L	7		71
49	D&D - COMPUTER TABLES	10/17/03		9,476							9,476	8,122	S/L	7		1,354
50	BENCHPRO	1/19/04		2,041							2,041	1,749	S/L	7		292
51	D&D SEC RES - FURNITURE	1/22/04		1,137							1,137	975	S/L	7		162
52	VIRCO, INC	3/01/04		540							540	463	S/L	7		77
53	COSTCO - 4 DR FILE CABINET	3/15/04		525							525	540	S/L	7		0
54	COSTCO - REFRIGERATOR	9/08/04		497							497	331	S/L	7		71
55	D&D FILE CABINET & SHELVES	6/23/05	7/01/08	957							957	414	S/L	7		0
56	SEARS - REFRIGERATOR	9/03/02		811							811	677	S/L	7		116
TOTAL FURNITURE AND FIXTURE																
				65,931	0	0	0	0	0	0	65,931	59,131				6,159
IMPROVEMENTS																
57	HOME DEPOT - WINDOWS	9/06/01	7/01/08	600							600	600	S/L	3		0
58	STRAUS - CARPETS	8/30/02	7/01/08	1,333							1,333	197	S/L	40		0
59	LIGHT FIXTURES	1/31/03	7/01/08	1,054							1,054	141	S/L	40		0
60	IMPROV - DEMOLITION	9/05/03		4,560							4,560	4,446	S/L	40		114
61	IMPROV - INSTALL	9/12/03		1,477							1,477	1,440	S/L	40		37
62	IMPROV - PAINT	9/24/03		4,500							4,500	4,387	S/L	40		113
63	IMPROV - SINK	9/24/03		289							289	282	S/L	40		7
64	IMPROV - WALLS	10/01/03		7,300							7,300	869	S/L	40		183
65	IMPROV - ELECTRICAL WORK	10/02/03		22,560							22,560	2,679	S/L	40		564
66	OLIVERO PLUMBING	10/23/03		1,696							1,696	196	S/L	40		42

6/30/09

2008 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 4

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02:28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	PCT	BUS	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP DEPR	PRIOR DEC BAL DEPR	SALVAGE BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
67	SELF CLOSING DOOR MECHAN	10/23/03	7/01/08	659								659	75	S/L	40		0
68	STRAUS CARPETS	10/31/03		3,070								3,070	359	S/L	40		77
69	OLIVERO PLUMBING	12/10/03		727								727	81	S/L	40		18
70	STRAUS CARPETS	10/31/03		3,866								3,866	437	S/L	40		97
71	DULL WIRES PHONE CONCT	1/07/04		351								351	40	S/L	40		9
72	HOME DEP - HONEY SHADES	1/08/04		2,636								2,636	1,186	S/L	10		264
73	MOUNTING-WINDOW BLINDS	3/29/04		860								860	366	S/L	10		86
TOTAL IMPROVEMENTS																	
				57,538	0	0	0	0	0	0	0	57,538	17,781				1,611
MACHINERY AND EQUIPMENT																	
74	NETWORK TELEPH SYSTEM	9/24/02		2,879								2,879	2,591	S/L	10		288
75	TELEPHONE HEADSET	12/13/02		629								629	566	S/L	10		63
76	BEST BUY - PROJECTOR	9/15/03		1,394								1,394	1,255	S/L	10		139
77	DIGITAL TELEPH & 5 SPEAK	10/03/03		2,270								2,270	2,043	S/L	10		227
78	CDW - PROJECTOR	1/23/04		1,953								1,953	1,758	S/L	10		195
79	SONY CAMRECORDER	4/30/04		1,970								1,970	1,773	S/L	10		197
80	PROJECTOR - ROLLOUT TRAIN	11/01/04		1,013								1,013	912	S/L	10		101
81	INFOCUS 110 PROJECTOR	3/28/05		814								814	266	S/L	10		81
TOTAL MACHINERY AND EQUIPME																	
				12,922	0	0	0	0	0	0	0	12,922	11,164				1,291
PATENTS																	
88	CW PATTENT APPLICATION	11/17/04		4,973								4,973	1,172	S/L	15		332
89	PROV/UTIL PATTENT APPLIC	1/06/05		3,149								3,149	749	S/L	15		210
90	SOFTWARE COSTS	6/30/07		178,022								178,022	35,604	S/L	5		35,604
91	CW DEVELOPMENT COSTS	12/31/07		16,472								16,472	3,294	S/L	5		3,294

6/30/09

2008 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 5

CLIENT WHITTIER

THE WHITTIER EDUCATIONAL FOUNDATION

77-0525014

4/27/10

02 28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	PCT BUS	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
92	CW DEVELOPMENT	6/30/08		29,525							29,525		S/L	5		5,905
93	CW ENHANCEMENT COSTS	6/30/09		46,193							46,193		S/L	5		0
	TOTAL PATENTS			278,334		0	0	0	0	0	278,334	40,819				45,345
	SOFTWARE															
82	MACROMEDIA FLASH MX2004	4/23/04		27,400							27,400	22,833	S/L	5		4,567
83	VERITAS BUSINESS SOFTWARE	6/01/04		1,337							1,337	1,101	S/L	5		236
84	OB - PREMIER 2007	1/17/07	7/01/08	357							357	110	S/L	5		0
	TOTAL SOFTWARE			29,094		0	0	0	0	0	29,094	24,044				4,803
	TOTAL DEPRECIATION			625,710		0	0	0	0	0	625,710	313,453				77,086
	GRAND TOTAL DEPRECIATION			625,710		0	0	0	0	0	625,710	313,453				77,086
	DEPRECIATION ASSETS SOLD			4,960		0	0	0	0	0	4,960	1,537				0
	DEPR REMAINING ASSETS			620,750		0	0	0	0	0	620,750	311,916				77,086

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

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

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

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

Type or print	Name of exempt organization THE WHITTIER EDUCATIONAL FOUNDATION 13010 Wilshire Blvd., Suite 1000, Los Angeles, CA 90049 GLEICHER, TILLEY & LEONARD 95-3521941 13010 Wilshire Blvd., Suite 1000, Los Angeles, CA 90049 STUDIO CITY, CA 91607	Employer identification number 77-0525014
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Check type of return to be filed (File a separate application for each return)

<input type="checkbox"/> Form 990	<input checked="" type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-A	<input type="checkbox"/> Form 999
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 990-J
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

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

- The books are in care of ▶ **RONALD J. WHITTIER**
 Telephone No. ▶ **(510) 528-7088** FAX No. ▶ _____
- The organization does not have an office or place of business in the United States. Check this box. ▶ ☐
- This is for a Group Return; enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box. ☐ If for part of the group, check this box. ☐ and check circle in the names and E.I.N.s of a

4. I request an additional 3-month extension of time until 5/15, 2010
5. For calendar year _____ or other tax year beginning 7/01, 2008, and ending 6/30, 2009
6. If my tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
7. State in detail why you need the extension: ORGANIZATION NEEDS ADDITIONAL TIME TO ACCUMULATE DATE TO FILE A COMPLETE AND ACCURATE RETURN.

8a. If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a. \$ <u>0.</u>
8b. If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously. See Form 8868.	8b. \$ <u>1,200.</u>
8c. Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c. \$ <u>0.</u>

Signature and Verification

Under penalty of perjury, I declare that I have examined this form, including any schedules or attachments, and the information is true and correct to the best of my knowledge and belief.

Signature ▶ F. Vaseo Title ▶ CHAIRMAN CPA Date ▶ 1/21/10