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

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 AUG 1, 2008, and ending JUL 31, 2009

G Check all that apply ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

REGAL FOUNDATION, INC.

Number and street (or P.O. box number if mail is not delivered to street address)

2300 JETPORT DRIVE

Room/suite

City or town, state, and ZIP code

ORLANDO, FL 32809

A Employer identification number

58-1662076

B Telephone number

(407) 851-4360

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 foundationI Fair market value of all assets at end of year
(from Part II, col. (c), line 16)
\$ 6,491,253. (Part I, column (d) must be on cash basis.)J Accounting method ☒ Cash ☐ Accrual☐ Other (specify) _____

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))

	(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	1,612,619.		N/A	
2 Check ☐ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	110,785.	110,785.		STATEMENT 1
4 Dividends and interest from securities	9,086.	9,086.		STATEMENT 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income				
12 Total. Add lines 1 through 11	1,732,490.	119,871.		
13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees				
c Other professional fees				
17 Interest				
18 Taxes STMT 3	22,362.	22,362.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	2,919.	0.		2,919.
22 Printing and publications	1,174.	0.		1,174.
23 Other expenses STMT 4	2,868.	0.		2,868.
24 Total operating and administrative expenses. Add lines 13 through 23	29,323.	22,362.		6,961.
25 Contributions, gifts, grants paid	271,805.			271,805.
26 Total expenses and disbursements. Add lines 24 and 25	301,128.	22,362.		278,766.
27 Subtract line 26 from line 12	1,431,362.			
a Excess of revenue over expenses and disbursements		97,509.		
b Net investment income (if negative, enter -0-)				
c Adjusted net income (if negative, enter -0-)			N/A	

LHA 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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	4,105,891.	6,191,253.	6,191,253.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 5	954,000.	0.	0.
	14 Land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶ NOTE RECEIVABLE)	0.	300,000.	300,000.
	16 Total assets (to be completed by all filers)	5,059,891.	6,491,253.	6,491,253.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	5,059,891.	6,491,253.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 Total net assets or fund balances	5,059,891.	6,491,253.		
31 Total liabilities and net assets/fund balances	5,059,891.	6,491,253.		

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	5,059,891.
2 Enter amount from Part I, line 27a	2	1,431,362.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	6,491,253.
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	6,491,253.

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				
b NONE				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
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))
(j) FMV as of 12/31/69	(l) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2
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) If (loss), enter -0- in Part I, line 8	3

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see 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	678,311.	3,615,638.	.187605
2006	462,467.	1,903,959.	.242898
2005	189,734.	1,178,763.	.160960
2004	181,055.	612,742.	.295483
2003	38,791.	169,763.	.228501

2 Total of line 1, column (d)	2	1.115447
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	.223089
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5	4	5,071,343.
5 Multiply line 4 by line 3	5	1,131,361.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	975.
7 Add lines 5 and 6	7	1,132,336.
8 Enter qualifying distributions from Part XII, line 4	8	278,766.

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 instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling letter _____ (attach copy of ruling letter if necessary-see instructions)		1	1,950.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		3	1,950.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	1,950.
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	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	21,755.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	21,755.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	62.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	19,743.	
11 Enter the amount of line 10 to be credited to 2009 estimated tax 3,000. Refunded	11	16,743.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? 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.		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? If "Yes," attach a detailed description of the activities.		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? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		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? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) FL		
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	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)? If "Yes," complete Part XIV.		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses STMT 6	X	

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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 ► N/A	13	X	
14	The books are in care of ► MARY GELTZER Telephone no ► (407) 447-9220 Located at ► 2300 JETPORT DRIVE, ORLANDO, FL ZIP+4 ► 32809			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15		N/A

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?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ 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)?	☐ Yes ☒ 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)	☐ Yes ☒ 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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2008?		1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 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 ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	N/A	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 ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ 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.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008?		4b X

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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)?

☐ Yes ☒ No

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

☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

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

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?

N/A

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.

(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
DUANE KUCK 2300 JETPORT DR. ORLANDO, FL 32809	CHAIRMAN 0.10	0.	0.	0.
TIM KUCK 2300 JETPORT DR. ORLANDO, FL 32809	VICE-CHAIRMAN 0.10	0.	0.	0.
PAM BIDDLE 2300 JETPORT DR. ORLANDO, FL 32809	SECRETARY 0.10	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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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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	0.
b	Average of monthly cash balances	1b	5,148,572.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	5,148,572.
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	5,148,572.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	77,229.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,071,343.
6	Minimum investment return. Enter 5% of line 5	6	253,567.

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

1	Minimum investment return from Part X, line 6	1	253,567.
2a	Tax on investment income for 2008 from Part VI, line 5	2a	1,950.
b	Income tax for 2008 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,950.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	251,617.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	251,617.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	251,617.

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	278,766.
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	278,766.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	278,766.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				251,617.
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2008				
a From 2003	30,303.			
b From 2004	150,418.			
c From 2005	131,347.			
d From 2006	369,280.			
e From 2007	519,196.			
f Total of lines 3a through e	1,200,544.			
4 Qualifying distributions for 2008 from Part XII, line 4 ▶ \$ 278,766.				
a Applied to 2007, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2008 distributable amount				251,617.
e Remaining amount distributed out of corpus	27,149.			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	1,227,693.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2007 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2008 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2009				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2003 not applied on line 5 or line 7	30,303.			
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	1,197,390.			
10 Analysis of line 9.				
a Excess from 2004	150,418.			
b Excess from 2005	131,347.			
c Excess from 2006	369,280.			
d Excess from 2007	519,196.			
e Excess from 2008	27,149.			

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

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

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

(1) Cash

(2) Other assets

b Other transactions.

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

[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
N/A		

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.

Sign Here

Signature of officer or trustee

Date _____

Title

Preparer's
signature

Date 6-

☐ Check if self-employed

Preparer's identifying number

Firm's name (or yours
if self-employed),
address, and ZIP code

VESTAL & WILER CPAS
201 E. PINE ST., STE. 801
ORLANDO, FL 32801

EIN ▶

Phone no (407) 843-4433

Form **990-PF** (2008)

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.

OMB No 1545-0047

2008

Name of the organization

REGAL FOUNDATION, INC.

Employer identification number

58-1662076

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 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).

LHA 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

REGAL FOUNDATION, INC.

58-1662076

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DUANE KUCK 2300 JETPORT DRIVE ORLANDO, FL 32809	\$ 20,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2	GENE KANDEL 2300 JETPORT DRIVE ORLANDO, FL 32809	\$ 77,025.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
3	REGAL MARINE - CLT 2300 JETPORT DRIVE ORLANDO, FL 32809	\$ 422,279.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
4	TIM KUCK 2300 JETPORT DRIVE ORLANDO, FL 32809	\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
5	YOUTH WITH A MISSION 2300 JETPORT DRIVE ORLANDO, FL 32809	\$ 25,132.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
6	PAM BIDDLE 2300 JETPORT DRIVE ORLANDO, FL 32809	\$ 30,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

REGAL FOUNDATION, INC.

58-1662076

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	PAUL KUCK ESTATE 2300 JETPORT DRIVE ORLANDO, FL 32809	\$ 982,744.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Employer identification number

58-1662076

[illegible]

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	5
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INVESTMENT IN PAUL KUCK ESTATE	COST	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 13		0.	0.

FORM 990-PF	LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10	STATEMENT	6
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NAME OF CONTRIBUTOR	ADDRESS
PAUL KUCK ESTATE	2300 JETPORT DRIVE, ORLANDO, FL 32809

FORM 990-PF	GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR	STATEMENT	7
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RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ADVANCING NATIVE MISSIONS P.O. BOX 5303, CHARLOTTESVILLE, VA 22905	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,500.
AMERICAN CANCER SOCIETY 1601 W. COLONIAL DR., ORLANDO, FL 32804	N/A CHARITABLE CONTRIBUTION	PUBLIC	125.
BREDE / WILKINS SCHOLARSHIP FUND 500 VILLAGE PLACE, LONGWOOD, FL 32779	N/A CHARITABLE CONTRIBUTION	PUBLIC	2,500.
CAMPUS CRUSADE FOR CHRIST 100 LAKE HART DRIVE, ORLANDO, FL 32832	N/A CHARITABLE CONTRIBUTION	PUBLIC	5,200.

CENTRAL FLORIDA COUNCIL BSA 1951 S. ORANGE BLOSSOM TRAIL, STE 102, APOPKA, FL 32703	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,000.
CHAMPIONS FOR LIFE P.O. BOX 761101, DALLAS, TX 75376	N/A CHARITABLE CONTRIBUTION	PUBLIC	11,000.
CITY OF BELL ISLE, 1600 NELA AVE., BELLE ISLE, FL 32809	N/A CHARITABLE CONTRIBUTION	CITY GOVERNMENT	2,500.
DISCOVERY CHURCH 4400 S. ORANGE AVE, ORLANDO, FL 32806	N/A CHARITABLE CONTRIBUTION	PUBLIC	10,400.
FLORIDA FAMILY POLICY COUNCIL, C/O LAW OFFICES OF JOHN STEMBERGER 4853 S. ORANGE AVENUE, ORLANDO, FL 32806	N/A CHARITABLE CONTRIBUTION	PUBLIC	7,500.
FRONTLINE OUTREACH 3000 C.R. SMITH STREET, ORLANDO, FL 32805	N/A CHARITABLE CONTRIBUTION	PUBLIC	2,000.
LIFEWORX LEADERSHIP, INC. 1220 E. CONCORD, ORLANDO, FL 32803	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,500.
MISSION POSSIBLE P.O. BOX 520, FT. PIERCE, FL 34952-0520	N/A CHARITABLE CONTRIBUTION	PUBLIC	6,500.
OMS INTERNATIONAL P.O.BOX A, GREENWOOD, IN 46142	N/A CHARITABLE CONTRIBUTION	PUBLIC	37,900.
OVERSEAS COUNCIL P.O. BOX 17368, INDIANAPOLIS, IN 46217	N/A CHARITABLE CONTRIBUTION	PUBLIC	2,400.
PINE CASTLE CHRISTIAN ACADEMY P.O. BOX 561519, ORLANDO, FL 32856	N/A CHARITABLE CONTRIBUTION	PUBLIC	350.

PINE CASTLE UNITED METHODIST CHURCH 731 FAIRLANE AVE, ORLANDO, FL 32809	N/A CHARITABLE CONTRIBUTION	PUBLIC	500.
TEAMS COMMISSIONED FOR CHRIST INTERNATIONAL (TCCI) 2300 JETPORT DRIVE, ORLANDO, FL 32809	N/A CHARITABLE CONTRIBUTION	PUBLIC	12,000.
ALL SAINTS EPISCOPAL CHURCH 338 EAST LYMAN AVE, WINTER PARK, FL 32789	N/A CHARITABLE CONTRIBUTION	PUBLIC	32,000.
BOB NUTTING MINISTRIES 1801 S. ORANGE BLOSSOM TRAIL, ORLANDO, FL 32805	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,000.
VISIONS & VALUES 1901 CONVENTION CENTER DR., SUITE 206, MIAMI BEACH, FL 33139	N/A CHARITABLE CONTRIBUTION	PUBLIC	5,024.
CENTRAL FLORIDA MAYORS PRAYER BREAKFAST PO BOX 1401, ORLANDO, FL 32802-1401	N/A CHARITABLE CONTRIBUTION	PUBLIC	250.
CHARLIE'S LUNCH MINISTRIES PO BOX 12428, EL PASO, TX 79913	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,000.
CHURCH IN THE SON 4484 N. JOHN YOUNG PARKWAY, ORLANDO, FL 32804-1939	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,000.
CONCERT MINISTRIES PROGRAM PO BOX 590296, ORLANDO, FL 32859	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,000.
CROSSROADS COFFEE HOUSE 1801 S. ORANGE BLOSSOM TRAIL, ORLANDO, FL 32805	N/A CHARITABLE CONTRIBUTION	PUBLIC	500.

DESTINY FOUNDATION 150 W. MICHIGAN ST., ORLANDO, FL 32806	N/A CHARITABLE CONTRIBUTION	PUBLIC	10,000.
FAITH IN ACTION P.O. BOX 451346, KISSIMMEE, FL 34745-1346	N/A CHARITABLE CONTRIBUTION	PUBLIC	400.
FELLOWSHIP OF CHRISTIAN ATHLETES 1401 N. ORLANDO AVE., SUITE 260, WINTER PARK, FL 32789	N/A CHARITABLE CONTRIBUTION	PUBLIC	5,000.
FELLOWSHIP ORLANDO 5140 S. CONWAY RD., ORLANDO, FL 32812-1252	N/A CHARITABLE CONTRIBUTION	PUBLIC	500.
FOCUS ON THE FAMILY 8655 EXPLORER DRIVE, COLORADO SPRINGS, CO 80920	N/A CHARITABLE CONTRIBUTION	PUBLIC	5,000.
FOUNDATION LIFE MINISTRIES 1025 LOCUST AVE., ORLANDO, FL 32809	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,800.
FREEDOM FELLOWSHIP - HAITI 5631 GILLIAM ROAD, ORLANDO, FL 32818	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,000.
FRONTIERS P.O. BOX 60670, PHOENIX, ARIZONA 85082-0670	N/A CHARITABLE CONTRIBUTION	PUBLIC	500.
MARKETPLACE CHAPLAINS 2001 W. PLANO PARKWAY, SUITE 3200, PLANO, TX 75075	N/A CHARITABLE CONTRIBUTION	PUBLIC	96,656.
PCCA ATHLETICS BOOSTER CLUB 5933 RANDOLPH AVE., ORLANDO, FL 32809	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,200.
PRO LIFE ACTIONS MINISTRIES P.O. BOX 150640, ALTAMONTE SPRINGS, FL 32715-0640	N/A CHARITABLE CONTRIBUTION	PUBLIC	1,500.

REFORMED THEOLOGICAL SEMINARY	N/A	PUBLIC	500.
5422 CLINTON BLVD, JACKSON, MS	CHARITABLE CONTRIBUTION		
39290-3099			

SUSAN G. KOMEN RACE FOR THE CURE	N/A	PUBLIC	100.
(FIGHT AGAINST BREAST CANCER)			
P. O. BOX 650309, DALLAS, TX	CHARITABLE CONTRIBUTION		
75265-0309			

THE CORNERSTONE	N/A	PUBLIC	1,000.
P.O. BOX 192, WILMORE, KY 40390	CHARITABLE CONTRIBUTION		

TOTAL TO FORM 990-PF, PART XV, LINE 3A

271,805.

**FORM 990-PF
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET**

Name(s) REGAL FOUNDATION, INC.					Identifying Number 58-1662076
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
12/15/08	488.	488.	16	.000163934	1.
12/31/08	0.	488.	15	.000136986	1.
01/15/09	487.	975.	75	.000136986	10.
03/31/09	0.	975.	15	.000109589	2.
04/15/09	488.	1,463.	91	.000109589	15.
07/15/09	487.	1,950.	153	.000109589	33.
Penalty Due (Sum of Column F)					62.

* Date of estimated tax payment, withholding credit date or installment due date

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- 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 REGAL FOUNDATION, INC.
File by the extended due date for filing the return. See instructions.	Employer identification number 58-1662076
	Number, street, and room or suite no. If a P.O. box, see instructions. 2300 JETPORT DRIVE
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ORLANDO, FL 32809

Check type of return to be filed (File a separate application for each return):

- ☐ Form 990 ☐ Form 990-EZ ☐ Form 990-T (sec. 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870
☐ Form 990-BL ☒ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

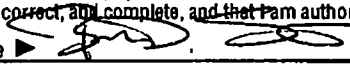
STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**MARY GELTZER**

- The books are in the care of **2300 JETPORT DRIVE - ORLANDO, FL 32809**
Telephone No. **(407) 447-9220** FAX No. **(407) 857-1256**
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.
- 4 I request an additional 3-month extension of time until **JUNE 15, 2010**.
- 5 For calendar year ☐, or other tax year beginning **AUG 1, 2008**, and ending **JUL 31, 2009**.
- 6 If this 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
ADDITIONAL TIME IS NEEDED TO PREPARE 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	\$	21,755.
b 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 with Form 8868.	8b	\$	21,755.
c 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	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **CDA** Date **3-8-10**