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990-PF

Form
Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No. 1545-0052

2009

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

For calendar year 2009, or tax year beginning

, 2009, and ending

, 20

G Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

E JANE SYLVESTER TRUST ARTICLE V

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

Room/suite

P O BOX 31

City or town, state, and ZIP code

PORTLAND, ME 04112-0031

A Employer identification number

01-6023765

B Telephone number (see page 10 of the instructions)

(207) 772-3761

C If exemption application is
pending, check here ☐D 1 Foreign organizations, check here ☐2 Foreign organizations meeting the
85% test, check here and attach
computation ☐E If private foundation status was terminated
under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination
under section 507(b)(1)(B), check here ☐H Check type of organization: ☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end

of year (from Part II, col (c), line

16) \$ 961,366.

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 page 11 of the instructions).)(a) Revenue and
expenses per
books(b) Net investment
income(c) Adjusted net
income(d) Disbursements
for charitable
purposes
(cash basis only)

	(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 (attach schedule)				
2 Check ☐ if the foundation is not required to attach Sch. B.				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	28,206.	28,206.		STMT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	117,192.			
b Gross sales price for all assets on line 6a	468,362.			
7 Capital gain net income (from Part IV, line 2)		117,192.		
8 Net short-term capital gain				
9 Income modifications				
a Gross sales less returns and discounts				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
d Net income (attach schedule)				
12 Total. Add lines 1 through 11	145,398.	145,398.		
13 Compensation of officers, directors, trustees, etc.	8,785.	8,785.		
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule) STMT 3	350.	175.	NONE	175.
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions) STMT 4	1,900.	177.		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) STMT 5	4.	4.		
24 Total operating and administrative expenses. Add lines 13 through 23	11,039.	9,141.	NONE	175.
25 Contributions, gifts, grants paid	69,982.			69,982.
26 Total expenses and disbursements. Add lines 24 and 25	81,021.	9,141.	NONE	70,157.
27 Subtract line 26 from line 12.				
a Excess of revenue over expenses and disbursements	64,377.			
b Net investment income (if negative, enter -0-)		136,257.		
c Adjusted net income (if negative, enter -0-)				

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

JSA

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	216.	933.	933.
	2 Savings and temporary cash investments	196,880.	27,651.	27,651.
	3 Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments - U S and state government obligations (attach schedule) .			
	b Investments - corporate stock (attach schedule) . STMT .6 .	516,140.	599,773.	781,460.
	c Investments - corporate bonds (attach schedule)			
	11 Investments - land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule) STMT .8 .	321.	149,666.	151,322.
	14 Land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶			
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	713,557.	778,023.	961,366.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons .			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)				
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			
	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	713,557.	778,023.	
	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 (see page 17 of the instructions)	713,557.	778,023.		
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	713,557.	778,023.		

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	713,557.
2 Enter amount from Part I, line 27a	2	64,377.
3 Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 9	3	89.
4 Add lines 1, 2, and 3	4	778,023.
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	778,023.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE PART IV DETAIL					
b					
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			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) FMV as of 12/31/69	(j) 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)			2	117,192.	
If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			3		
If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8.					

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.

(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))
2008	22,030.	1,079,706.	0.02040370249
2007			
2006			
2005			
2004			
2 Total of line 1, column (d)			2 0.02040370249
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 0.02040370249
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 868,885.
5 Multiply line 4 by line 3			5 17,728.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,363.
7 Add lines 5 and 6			7 19,091.
8 Enter qualifying distributions from Part XII, line 4			8 70,157.

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 on page 18.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of ruling letter if necessary - see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	1,363.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3 Add lines 1 and 2		3	1,363.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	NONE
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,363.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	880.	
b Exempt foreign organizations-tax withheld at source	6b	NONE	
c Tax paid with application for extension of time to file (Form 8868)	6c	NONE	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	880.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	483.	
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 2010 estimated tax ☐ Refunded ☐	11		

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 page 19 of the 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 ▶ \$ _____ (2) On foundation managers ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? 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 page 19 of the instructions) ▶ _____ STMT 10		
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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? 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		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	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?	13	X	
Website address N/A				
14	The books are in care of SEE STATEMENT 11 Telephone no SEE STATEMENT 11			
Located at SEE STATEMENT 11 ZIP + 4 SEE STATEMENT 11				
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		

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)?		X
Organizations relying on a current notice regarding disaster assistance check here SEE STATEMENT 11		
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 2009?		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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No	
If "Yes," list the years SEE STATEMENT 11		
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 page 20 of the instructions)		X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. SEE STATEMENT 11		
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 2009 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 2009)		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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 2009?		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)? (see page 22 of the 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 page 22 of the instructions)? ☐ Yes ☒ No

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? ☐ 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? ☐ Yes ☒ No

If "Yes" to 6b, 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? ☐ Yes ☒ No

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 page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 12		8,785.	-0-	-0-

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."

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

Total number of other employees paid over \$50,000 ☐ NONE

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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 page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		NONE

Total number of others receiving over \$50,000 for professional services **NONE****Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 FORMERLY CLASSIFIED AS A SUPPORTING ORGANIZATION, THE ORGANIZATION'S SOLE PURPOSE IS TO PROVIDE FINANCIAL SUPPORT TO PUBLIC CHARITIES SPECIFIED IN ITS ORGANIZATION DOCUMENTS.	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See page 24 of the instructions.	
3 NONE	
Total. Add lines 1 through 3	

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	882,117.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see page 24 of the instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	882,117.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	882,117.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	13,232.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	868,885.
6	Minimum investment return. Enter 5% of line 5	6	43,444.

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6	1	43,444.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,363.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,363.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	42,081.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	42,081.
6	Deduction from distributable amount (see page 25 of the instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	42,081.

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	70,157.
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	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	70,157.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	1,363.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	68,794.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				42,081.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			31,112.	
b Total for prior years 20____, 20____, 20____		NONE		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	NONE			
b From 2005	NONE			
c From 2006	NONE			
d From 2007	NONE			
e From 2008	NONE			
f Total of lines 3a through e	NONE			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 70,157.				
a Applied to 2008, but not more than line 2a . . .			31,112.	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)		NONE		
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)	NONE			
d Applied to 2009 distributable amount				39,045.
e Remaining amount distributed out of corpus . . .	NONE			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	NONE			
b Prior years' undistributed income. Subtract line 4b from line 2b		NONE		
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		NONE		
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions		NONE		
e Undistributed income for 2008. Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				3,036.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	NONE			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	NONE			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	NONE			
10 Analysis of line 9:				
a Excess from 2005 . . .	NONE			
b Excess from 2006 . . .	NONE			
c Excess from 2007 . . .	NONE			
d Excess from 2008 . . .	NONE			
e Excess from 2009 . . .	NONE			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) **NOT APPLICABLE**

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling

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

Tax year	Prior 3 years				(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see page 28 of the instructions.)**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

N/A

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.

N/A

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 page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

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

c Any submission deadlines

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

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient		If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)					
a <i>Paid during the year</i>					
SEE STATEMENT 14					

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis	Gain or (loss)	
		TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS				769.	
49,251.00		1000. ABBOTT LABORATORIES PROPERTY TYPE: SECURITIES 531.00				02/28/1972 48,720.00	09/29/2009
7,172.00		400. ALTRIA GROUP INC PROPERTY TYPE: SECURITIES 4,425.00				06/26/2001 2,747.00	09/29/2009
16,943.00		500. AVON PRODUCTS INC PROPERTY TYPE: SECURITIES 17,022.00				09/29/2009 -79.00	10/15/2009
5,333.00		100. BP PLC SPONS ADR (ISIN #US055622104 PROPERTY TYPE: SECURITIES 1,769.00				08/14/1989 3,564.00	09/29/2009
5,789.00		100. BP PLC SPONS ADR (ISIN #US055622104 PROPERTY TYPE: SECURITIES 1,769.00				08/14/1989 4,020.00	12/03/2009
11,401.00		666. BANK OF AMERICA CORP PROPERTY TYPE: SECURITIES 1,152.00				03/17/1971 10,249.00	09/29/2009
2,795.00		600. CITIGROUP INC PROPERTY TYPE: SECURITIES 26,323.00				08/23/2002 -23,528.00	09/29/2009
15,343.00		470. DU PONT E I DE NEMOURS & CO PROPERTY TYPE: SECURITIES 19,500.00				08/23/2002 -4,157.00	09/29/2009
9,306.00		780. DUKE REALTY CORP (REIT) PROPERTY TYPE: SECURITIES 19,040.00				08/23/2002 -9,734.00	09/29/2009
21,390.00		650. EQUITY RESIDENTIAL (REIT) PROPERTY TYPE: SECURITIES 17,006.00				04/28/2003 4,384.00	12/03/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
3,445.00		50. EXXON MOBIL CORP PROPERTY TYPE: SECURITIES 149.00					06/22/1973 3,296.00	09/29/2009
11,369.00		150. EXXON MOBIL CORP PROPERTY TYPE: SECURITIES 447.00					06/22/1973 10,922.00	11/24/2009
7,534.00		100. EXXON MOBIL CORP PROPERTY TYPE: SECURITIES 298.00					06/22/1973 7,236.00	12/03/2009
15,559.00		300. FPL GROUP INC PROPERTY TYPE: SECURITIES 4,656.00					05/28/1991 10,903.00	11/24/2009
3,216.00		50. GENERAL DYNAMICS CORP PROPERTY TYPE: SECURITIES 1,562.00					04/28/2003 1,654.00	09/29/2009
8,668.00		130. GENERAL DYNAMICS CORP PROPERTY TYPE: SECURITIES 4,060.00					04/28/2003 4,608.00	11/24/2009
7,624.00		1200. GENERAL ELECTRIC CO PROPERTY TYPE: SECURITIES 1,218.00					03/27/1979 6,406.00	03/04/2009
6,532.00		200. HEALTH CARE PROPERTY INVESTORS INC PROPERTY TYPE: SECURITIES 3,385.00					04/28/2003 3,147.00	12/03/2009
16,120.00		600. HOME DEPOT INC PROPERTY TYPE: SECURITIES 16,790.00					04/28/2003 -670.00	09/29/2009
15,625.00		800. INTEL CORP PROPERTY TYPE: SECURITIES 21,090.00					05/02/2005 -5,465.00	09/29/2009
7,684.00		60. IBM CORP PROPERTY TYPE: SECURITIES 6,392.00					05/26/2000 1,292.00	12/03/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj. basis		Gain or (loss)	
26,727.00		630. JP MORGAN CHASE & CO PROPERTY TYPE: SECURITIES 26,253.00					05/02/2005 474.00	11/24/2009
4,867.00		80. JOHNSON AND JOHNSON PROPERTY TYPE: SECURITIES 4,126.00					06/26/2001 741.00	09/29/2009
30,692.00		1200. JOHNSON CONTROLS INC PROPERTY TYPE: SECURITIES 21,053.00					11/19/2003 9,639.00	09/29/2009
17,377.00		300. KIMBERLY-CLARK CORP PROPERTY TYPE: SECURITIES 18,762.00					05/02/2005 -1,385.00	09/29/2009
7,160.00		276. KRAFT FOODS INC CLASS A PROPERTY TYPE: SECURITIES 4,553.00					06/26/2001 2,607.00	09/29/2009
8,275.00		250. MARATHON OIL CORP PROPERTY TYPE: SECURITIES 3,759.00					06/26/2001 4,516.00	11/24/2009
8,927.00		280. MERCK & CO INC PROPERTY TYPE: SECURITIES 17,756.00					06/26/2001 -8,829.00	09/29/2009
15,010.00		1000. NOKIA OYJ CORP SPON ADR (ISIN #US6 PROPERTY TYPE: SECURITIES 17,590.00					11/19/2003 -2,580.00	09/24/2009
6,312.00		100. PEPSICO INC PROPERTY TYPE: SECURITIES 1,859.00					03/16/1995 4,453.00	12/03/2009
19,320.00		400. PHILIP MORRIS INTERNATIONAL INC PROPERTY TYPE: SECURITIES 10,165.00					06/26/2001 9,155.00	09/29/2009
12,129.00		200. SHERWIN WILLIAMS CO PROPERTY TYPE: SECURITIES 12,138.00					09/29/2009 -9.00	11/24/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
19,361.00		400. TELEFLEX INC PROPERTY TYPE: SECURITIES 20,600.00					08/23/2002 -1,239.00	09/29/2009
22,809.00		800. WELLS FARGO & COMPANY PROPERTY TYPE: SECURITIES 22,576.00					11/19/2003 233.00	09/29/2009
20,101.00		400. WYETH PROPERTY TYPE: SECURITIES 1,396.00					09/22/1977 18,705.00	10/16/2009
TOTAL GAIN (LOSS)							----- 117,192. =====	

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
AFLAC INC	140.	140.
ABBOTT LABORATORIES	1,160.	1,160.
ALTRIA GROUP INC	520.	520.
BP PLC SPONS ADR (ISIN #US0556221044 SED	1,932.	1,932.
BANK OF AMERICA CORP	20.	20.
BEST BUY CO INC	42.	42.
CHEVRON CORP	1,064.	1,064.
CITIGROUP INC	6.	6.
COCA-COLA CO/THE	168.	168.
COLGATE-PALMOLIVE CO	110.	110.
DOMINION RESOURCES INC VA	267.	267.
DU PONT E I DE NEMOURS & CO	578.	578.
DUKE REALTY CORP (REIT)	318.	318.
EQUITY RESIDENTIAL (REIT)	530.	530.
EXXON MOBIL CORP	1,141.	1,141.
FPL GROUP INC	1,134.	1,134.
GENERAL DYNAMICS CORP	801.	801.
GENERAL ELECTRIC CO	744.	744.
HEALTH CARE PROPERTY INVESTORS INC (REIT	1,149.	1,149.
HARRIS CORPORATION	110.	110.
HASBRO INC	80.	80.
HOME DEPOT INC	405.	405.
INTEL CORP	336.	336.
IBM CORP	667.	667.
ISHARES BARCLAYS 1-3 YEAR CREDIT BOND FU	820.	820.
JP MORGAN CHASE & CO	334.	334.
JOHNSON AND JOHNSON	694.	694.
JOHNSON CONTROLS INC	624.	624.
KIMBERLY-CLARK CORP	714.	714.
KRAFT FOODS INC CLASS A	320.	320.
MARATHON OIL CORP	864.	864.
MCDONALDS CORP	171.	171.

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
MEDTRONIC INC	103.	103.
MERCK & CO INC	426.	426.
MICROSOFT CORP	520.	520.
FEDERATED INV PRIME OBLIGATIONS FUND I #	1,316.	1,316.
FEDERATED PRIME VALUE OBLIGATIONS FUND I	63.	63.
NOKIA OYJ CORP SPON ADR (ISIN #US6549022	546.	546.
ORACLE CORP	50.	50.
PEPSICO INC	1,050.	1,050.
PFIZER INC	863.	863.
PHARMACEUTICAL PRODUCT DEVEL	142.	142.
PHILIP MORRIS INTERNATIONAL INC	880.	880.
PROCTER & GAMBLE CO	826.	826.
SHERWIN WILLIAMS CO	71.	71.
TJX COS INC NEW	36.	36.
TELEFLEX INC	408.	408.
3M CO	561.	561.
THE TRAVELERS COMPANIES INC	132.	132.
UNITED TECHNOLOGIES CORP	135.	135.
VANGUARD EUROPE PACIFIC (ETF)	632.	632.
VANGUARD EMERGING MARKETS (ETF)	396.	396.
WELLS FARGO & COMPANY	352.	352.
WYETH	360.	360.
ACCENTURE PLC A (ISIN #IE00B4BNMY34 SEDO	375.	375.
	-----	-----
TOTAL	28,206.	28,206.
	=====	=====

FORM 990PF, PART I - ACCOUNTING FEES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
TAX PREPARATION FEES	350.	175.		175.
TOTALS	350.	175.	NONE	175.
	=====	=====	=====	=====

FORM 990PF, PART I - TAXES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
FOREIGN TAXES	82.	82.
FEDERAL TAX PAYMENT - PRIOR YE	843.	
FEDERAL ESTIMATES - PRINCIPAL	880.	
FOREIGN TAXES ON QUALIFIED FOR	79.	79.
FOREIGN TAXES ON NONQUALIFIED	16.	16.
	-----	-----
TOTALS	1,900.	177.
	=====	=====

FORM 990PF, PART I - OTHER EXPENSES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
OTHER NON-ALLOCABLE EXPENSE -	4.	4.
TOTALS	4.	4.
	=====	=====

E JANE SYLVESTER TRUST ARTICLE V

01-6023765

FORM 990PF, PART II - CORPORATE STOCK
=====

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	---
BEST BUY CO INC	11,390.	11,838.
HASBRO INC	19,996.	22,763.
MCDONALDS CORP	19,859.	19,356.
NIKE INC	17,837.	19,821.
TJX COS INC	18,105.	17,544.
COCA-COLA CO	23,782.	23,370.
COLGATE-PALMOLIVE CO	19,103.	20,538.
PEPSICO INC	9,293.	30,400.
PROCTER & GAMBLE CO	1,310.	29,102.
WAL-MART STORES INC	25,295.	27,259.
BP PLC ADR	7,074.	23,188.
CHEVRON CORP	21,100.	30,796.
CONOCOPHILLIPS	21,580.	20,939.
EXXON MOBIL CORP	1,191.	27,276.
MARATHON OIL CORP	9,773.	20,293.
AFLAC INC	21,617.	23,125.
THE TRAVELERS CO INC	19,567.	19,944.
BECTON DICKINSON & CO	17,610.	19,715.
JOHNSON AND JOHNSON	15,471.	19,323.
MEDTRONIC INC	18,612.	21,990.
PFIZER INC	37,627.	25,357.
PHARMACEUTICAL PRODUCT DEVELOP	20,935.	22,151.
GENERAL DYNAMICS CORP	11,555.	25,223.
ITT CORP	20,827.	19,896.
3M CO	21,092.	22,734.
UNITED TECHNOLOGIES CORP	21,525.	24,294.
HARRIS CORP	18,817.	23,775.
IBM CORP	21,969.	32,725.
MICROSOFT CORP	27,369.	30,480.

E JANE SYLVESTER TRUST ARTICLE V

01-6023765

FORM 990PF, PART II - CORPORATE STOCK
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
ORACLE CORP	21,226.	24,530.
ACCENTURE PLC	18,598.	20,750.
DOMINION RESOURCES INC	22,167.	23,741.
FPL GROUP INC	4,656.	15,846.
HEALTHCARE PROPERTY INVESTORS	11,845.	21,378.
	-----	-----
TOTALS	599,773.	781,460.
	=====	=====

E JANE SYLVESTER TRUST ARTICLE V

01-6023765

FORM 990PF, PART II - OTHER INVESTMENTS
=====

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
-----	-----	-----	----
VANGUARD EUROPE PACIFIC ETF	C	24,815.	24,829.
VANGUARD EMERGING MARKETS ETF	C	24,948.	26,691.
ISHARES BARCLAYS 1-3 BD FD	C	99,903.	99,802.
		-----	-----
TOTALS		149,666.	151,322.
		=====	=====

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES
=====DESCRIPTION
-----AMOUNT

ADJUST CARRYING VALUE OF ASSETS

89.

TOTAL

89.
=====

STATE(S) WHERE THE FOUNDATION IS REGISTERED

=====

ME

FORM 990PF, PART VII-A, LINE 14 - BOOKS ARE IN THE CARE OF
=====

NAME: MICHAEL CURRIE
HM PAYSON & CO

ADDRESS: ONE PORTLAND SQUARE
PORTLAND, ME 04101

TELEPHONE NUMBER: (207) 772-3761

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
=====

OFFICER NAME:

HM PAYSON & CO

ADDRESS:

ONE PORTLAND SQUARE
PORTLAND, ME 04101

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

COMPENSATION 8,785.

OFFICER NAME:

MICHAEL R CURRIE

ADDRESS:

C/O HM PAYSON, ONE PORTLAND SQUARE
PORTLAND, ME 04101

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:

JOEL S HARRIS

ADDRESS:

C/O HM PAYSON, ONE PORTLAND SQUARE
PORTLAND, ME 04101

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

TOTAL COMPENSATION: 8,785.
=====

=====

RECIPIENT NAME:

BRIDGTON HOSPITAL

ATTN: PAM SMITH

ADDRESS:

10 HOSPITAL DR

BRIDGTON, ME 04009

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

FINANCIAL SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PUBLIC CHARITY

AMOUNT OF GRANT PAID 23,327.

RECIPIENT NAME:

EASTERN MAINE MEDICAL CENTER

RE: E J SYLVESTER TR DIST

ADDRESS:

ACCTG DEPT., 489 STATE ST

BANGOR, ME 04401

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

FINANCIAL SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PUBLIC CHARITY

AMOUNT OF GRANT PAID 7,776.

RECIPIENT NAME:

ST JOSEPH'S HOSPITAL

ACCOUNTING (SYLVESTER TR)

ADDRESS:

PO BOX 403

BANGOR, ME 04402

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

FINANCIAL SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PUBLIC CHARITY

AMOUNT OF GRANT PAID 7,776.

=====

RECIPIENT NAME:

UNITED METHODIST CHURCH
C/O FINANCIAL SECRETARY

ADDRESS:

744 STILLWATER AVE
OLD TOWN, ME 04468

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

FINANCIAL SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PUBLIC CHARITY

AMOUNT OF GRANT PAID 7,776.

RECIPIENT NAME:

OLD TOWN HIGH SCHOOL
SCOTT GORDON, PRINCIPAL

ADDRESS:

203 STILLWATER AVE
OLD TOWN, ME 04468

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

FINANCIAL SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PUBLIC CHARITY

AMOUNT OF GRANT PAID 23,327.

TOTAL GRANTS PAID:

69,982.

=====

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► **Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).**

OMB No 1545-0092

2009

Name of estate or trust

E JANE SYLVESTER TRUST ARTICLE V

Employer identification number

01-6023765

Note: Form 5227 filers need to complete *only* Parts I and II.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	-88.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ►	5	-88.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a LONG-TERM CAPITAL GAIN DIVIDENDS		STMT 1			769.

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	116,084.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	427.
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ►	12	117,280.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2009

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13		-88.
14	Net long-term gain or (loss):			
a	Total for year	14a		117,280.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht)	14b		339.
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a ▶	15		117,192.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation

16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	16	()
-----------	--	-----------	-----

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) . . .	17	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . . .	19	
20	Add lines 18 and 19	20	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . . . ▶	21	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	
24	Enter the smaller of the amount on line 17 or \$2,300	24	
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ No. Enter the amount from line 23	25	
26	Subtract line 25 from line 24	26	
27	Are the amounts on lines 22 and 26 the same? ☐ Yes. Skip lines 27 thru 30, go to line 31 ☐ No. Enter the smaller of line 17 or line 22	27	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	
29	Subtract line 28 from line 27	29	
30	Multiply line 29 by 15% (.15)	30	
31	Figure the tax on the amount on line 23. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32	Add lines 30 and 31	32	
33	Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	

Schedule D (Form 1041) 2009

Continuation Sheet for Schedule D
(Form 1041)

OMB No. 1545-0092

2009

▶ See instructions for Schedule D (Form 1041).

▶ **Attach to Schedule D** to list additional transactions for lines 1a and 6a.

Name of estate or trust

E JANE SYLVESTER TRUST ARTICLE V

Employer identification number

01-6023765

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

[illegible]

1b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 1b	-88.00
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For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D-1 (Form 1041) 2009

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side

Employer identification number

E JANE SYLVESTER TRUST ARTICLE V

01-6023765

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 1000. ABBOTT LABORATORIES	02/28/1972	09/29/2009	49,251.00	531.00	48,720.00
400. ALTRIA GROUP INC	06/26/2001	09/29/2009	7,172.00	4,425.00	2,747.00
100. BP PLC SPONS ADR (ISIN #US0556221044 SED	08/14/1989	09/29/2009	5,333.00	1,769.00	3,564.00
100. BP PLC SPONS ADR (ISIN #US0556221044 SED	08/14/1989	12/03/2009	5,789.00	1,769.00	4,020.00
666. BANK OF AMERICA CORP	03/17/1971	09/29/2009	11,401.00	1,152.00	10,249.00
600. CITIGROUP INC	08/23/2002	09/29/2009	2,795.00	26,323.00	-23,528.00
470. DU PONT E I DE NEMOURS & CO	08/23/2002	09/29/2009	15,343.00	19,500.00	-4,157.00
780. DUKE REALTY CORP (REIT)	08/23/2002	09/29/2009	9,306.00	19,040.00	-9,734.00
650. EQUITY RESIDENTIAL (REIT)	04/28/2003	12/03/2009	21,390.00	17,006.00	4,384.00
50. EXXON MOBIL CORP	06/22/1973	09/29/2009	3,445.00	149.00	3,296.00
150. EXXON MOBIL CORP	06/22/1973	11/24/2009	11,369.00	447.00	10,922.00
100. EXXON MOBIL CORP	06/22/1973	12/03/2009	7,534.00	298.00	7,236.00
300. FPL GROUP INC	05/28/1991	11/24/2009	15,559.00	4,656.00	10,903.00
50. GENERAL DYNAMICS CORP	04/28/2003	09/29/2009	3,216.00	1,562.00	1,654.00
130. GENERAL DYNAMICS CORP	04/28/2003	11/24/2009	8,668.00	4,060.00	4,608.00
1200. GENERAL ELECTRIC CO	03/27/1979	03/04/2009	7,624.00	1,218.00	6,406.00
200. HEALTH CARE PROPERTY INVESTORS INC (REIT	04/28/2003	12/03/2009	6,532.00	3,385.00	3,147.00
600. HOME DEPOT INC	04/28/2003	09/29/2009	16,120.00	16,790.00	-670.00
800. INTEL CORP	05/02/2005	09/29/2009	15,625.00	21,090.00	-5,465.00
60. IBM CORP	05/26/2000	12/03/2009	7,684.00	6,392.00	1,292.00
630. JP MORGAN CHASE & CO	05/02/2005	11/24/2009	26,727.00	26,253.00	474.00
80. JOHNSON AND JOHNSON	06/26/2001	09/29/2009	4,867.00	4,126.00	741.00
1200. JOHNSON CONTROLS INC	11/19/2003	09/29/2009	30,692.00	21,053.00	9,639.00
300. KIMBERLY-CLARK CORP	05/02/2005	09/29/2009	17,377.00	18,762.00	-1,385.00
276. KRAFT FOODS INC CLASS A	06/26/2001	09/29/2009	7,160.00	4,553.00	2,607.00

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

Schedule D-1 (Form 1041) 2009

Employer identification number

01-6023765

[illegible]

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b	116,084.00
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FEDERAL CAPITAL GAIN DIVIDENDS

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LONG-TERM CAPITAL GAIN DIVIDENDS

15% RATE CAPITAL GAIN DIVIDENDS

BRISTOL-MYERS SQUIBB CO	34.00	
EQUITY RESIDENTIAL (REIT)	411.00	
HEALTH CARE PROPERTY INVESTORS INC (REIT	321.00	
ISHARES BARCLAYS 1-3 YEAR CREDIT BOND FU	3.00	

TOTAL 15% RATE CAPITAL GAIN DIVIDENDS		769.00

TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS		769.00
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